

HEELIS & LODGE

Local Council Services • Internal Audit

Internal Audit Report for Rumburgh Parish Council – 2017/18

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:

Income: £4,373 Expenditure: £3,475 Reserves: £5,680

AGAR Completion:

Section One: **Yes**

Section Two: **Yes**

Annual Internal Audit Report 2017/18: **No**

Proper book-keeping Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts

All were found to be in order. LGAs137 and VAT payments are tracked and identified within the year end accounts. The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents

Standing Orders in place: **Yes**

Reviewed: **21 March 2018 (8)**

Financial Regulations in place: **Yes**

Reviewed: **21 March 2018 (8)**

VAT reclaimed during the year: **Yes** Registered: **No**

General Power of Competence: **Not applicable.**

Financial Regulations and Standing Orders in place. Financial Regulations have been updated to include the Public Contracts Regulations 2015.

There were no tenders during the year that exceeded the £25,000 Public Contract Regulations threshold.

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Risk Assessment

Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations

Risk Assessment document in place: Yes

Data Protection registration: Yes

Data Protection

The councillors are aware that the General Data Protection Regulations are changing and the new Regulations will come into force on 25 May 2018. The councillors agreed at their meeting on the 21 March 2018 to engage the DPO Centre to manage its responsibilities. It is advised that the new Data Protection Regulations should form part of the Council's Risk Assessment.

Insurance was in place for the year of audit. The Risk Assessment was reviewed on 21st March 2018. The review of Internal Controls was carried out on 21st March 2018.

The Council have satisfactory internal financial controls in place. Cheque stubbs and invoices are initialled by signatories. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.

Fidelity Cover: £25,000

The level of Fidelity cover is within the recommended guidelines of year end balances plus 50% of the precept.

Transparency Code

Compliance for smaller councils with income/expenditure under £25,000.
Smaller authorities should publish on their website from 1 April 2015:

Smaller Council: Yes

Website: www.rumburgh.onesuffolk.net

- a) all items of expenditure above £100
Published – Yes included in Council Minutes published on website.
- b) end of year accounts (By 1 July)
2017 Annual Return, Section One Published – Yes
- c) annual governance statement (By 1 July)
2017 Annual Return, Section Two Published – Yes
- d) internal audit report (By 1 July)
2017 Annual Return, Section Four Published – Yes
- e) list of councillor or member responsibilities
Published – Yes
- f) the details of public land and building assets (By 1 July)
Published – Yes
- g) Minutes, agendas and meeting papers of formal meetings
Published – Yes

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Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on a Receipts & Payments Basis.

Sole Trustee The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The Council reviewed the effectiveness of the internal audit at a meeting held on 21 March 2018 (7)

The Internal Audit report was considered by the Council at a meeting held on 10 May 2017 (9).

Heelis & Lodge were appointed Internal Auditor at a meeting held on 1st November 2017.

External Audit

The External Auditor's report was considered by the Council at a meeting held on 6 September 2017 (7).

There were no matters raised by the External Auditor in relation to the 2016-2017 External Audit.

Additional Comments/Recommendations

- The Annual Parish Council meeting was held on 10/5/2017, within the required timescale. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for her assistance during the course of the audit work



Heather Heelis
Heelis & Lodge
25th April 2018

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