

To Hardwick Parish Council Chairman and Councillors

Hardwick Parish Council - Internal Auditor Report 2019/2020

I have completed the internal audit of Hardwick Parish Council financial statements for the year ended 31 March 2020.

The records reviewed were in good order and well presented, however I have made a few recommendations to ensure good governance and a suggestion that would aid the clerk's administration of the financial records.

Internal Control Objective F has been ticked as "Not Covered" as the parish council does not operate a petty cash system and there were no cash transactions.

Recommendations:

1. That when the precept is agreed each year, the Minute records the amount of the precept and the annual budget.
2. The payment of the annual insurance premium should be noted in the Minutes at the time the payment is made.
3. For payments over a £1,000. When the payment is made, the Minute reference agreeing to the expenditure should be recorded against the payment.

Suggestion:

1. There are currently separate spreadsheets for income and expenditure. My suggestion is that they are combined into one. This would allow for easier monitoring and also allow for an ongoing bank reconciliation



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A.G.Skeggs Cipfa / Cilca

Auditor

15th May 2020