

COVENHAM PARISH COUNCIL
INTERNAL AUDIT 2022/2023

I have carried out the audit of Covenham Parish Council for the year 1st April 2022 to 31st March 2023 and make the following observations and notes:

A ACCOUNTS	Receipts and payments have been entered on a spreadsheet.
B FINANCIAL REGS/INVOICES	Policies were reviewed and agreed in May 2022
C RISK ASSESSMENT	it is noted that the Risk Assessment is in place.
D PRECEPT/PROGRESS	Regular quarterly reports on financial situation have been minuted as being approved. Progress of expenditure/income against precept/anticipated are undertaken. The Budget process was proper and adequate
E INCOME/VAT	Expected income was received and paid directly into the bank. VAT is to be reclaimed for the year 22/23.
F PETTY CASH	There is no petty cash held.
G SALARIES	The council operated a PAYE system, administered by the Clerk in 21/22 year when it was noted there is no PAYE tax liability. There is no evidence of this being in operation for 22/23 year.
H ASSETS	The Asset Register is up to date
I RECONCILIATIONS	Year end reconciliation was properly carried out and regular reconciliations undertaken throughout the year, shown on the quarterly statements.
J ACCOUNTING BASIS	The correct accounting basis has been used.
K. EXEMPT	The council had a Limited Assurance Review in 21/22
L. WEBSITE	The Council's website contains all the relevant required information.
M. PUBLIC RIGHTS	Notice for the exercise of public rights was properly noted on the website
N. PUBLICATION	The Council properly published the AGAR for 21/22 year

NOTES:

There are a few minor errors in the accounting as follows:

- Payments approved 8th April 22 are not entered on the payment sheet, presumably these were contained in 21/22 accounts:
 - Salary & Expenses £953.76
 - Instaprint £109.74
 - Charlottes Cleaning £312.50
 - Cllr Wiltshire £ 29.98
 - Cllr McCready £ 35.20
- Minutes 11th May 22 show chq 1180 – PC payment and 1181 G. Smith – account spreadsheet shows different chq numbers (1181 & 1182)
- Payments approved 24/11/22 not on sheet – Cllr Brown £12.99
- Payments on sheet not shown as approved in minutes:
 - 18/5 BACS Lockforce £65.00
 - 24/5 EON next £254.72
 - 5/8 receipt SLCC £ 37.89

Conclusion

With the minor issues noted above, I am satisfied that Covenham Parish Council's accounts and practices are in good order. Bank and book balances check and agree.

I am satisfied that the auditing is complete and the accounts accurate.

J. Cooper BSc

30th April 2023