

LYNN HOLLAND  
8 PINE CLOSE  
RAINWORTH  
NOTTS  
NG21 0DN

TEL. 07811490960

email : lynn55@ntlworld.com

To Bottesford Parish Council

5<sup>TH</sup> May 2017

**Internal Audit Report in relation to year End & signing of Annual Return**

On Thursday 4<sup>th</sup> May 2017 I carried out the internal audit in relation to the year end and signing off of the Annual Return; in accordance with the guidelines laid down in the "Governance & Accountability for Local Councils – a Practitioner's Guide (England)".

I commenced by confirming the 2015/16 figures had been transferred to 2016/17 Return correctly. I undertook a random check of the payments checking the invoices to bank statements and VAT return. I also cross referenced the payments to the minutes of the Council to confirm they had been approved correctly. Whilst the majority were reported correctly there were a few anomalies:

01. Total Gas invoices – the amount was overstated in the report to Council due to a b/fwd. figure (£2.46) being shown on invoices yet payment on the bank statement was amount of the actual bill excluding the b/fwd figure. ie. correct payment figure should be reflected in the minutes.
02. Whilst I firmly believe the payments were presented to Council in November they have inadvertently been omitted from the minutes in error. In February only part of the list can be seen in the minutes & in March 2 items are not included; therefore; I recommend the full payment lists are reported & approved at the next Full Council meeting prior to the approval of the Annual Return. ie. Agenda item for approval of outstanding payments.

I am pleased to report that the accounts themselves and financial procedures and controls in place are generally sound and robust.

VAT returns were confirmed to the amount received from HMRC up to 31<sup>st</sup> Dec. 2016.

Staff salary payments were checked in line with their contracts noting appointed on specific spinal column points not progressive through a salary scale. Note last year's national negotiations also covered increase for 2017/18.

Asset Register – whilst "No" was ticked on the Annual Return it was noted that this was work in progress and whilst there was a list of all assets values were not necessarily shown.

Whilst I believe the Council had assessed the risks and taken the necessary steps to manage these I was unable to find a report attached to the minutes. I would recommend that in line with "Openness & Transparency" that a copy of the report is attached to the minutes as an appendix.

Finally I would like to thank the Clerk for her help and assistance whilst carrying out the audit.

Lynn Holland