

**INTERNAL AUDIT REPORT 2023-24 ACCOUNTS  
PERFORMED BY JULIE HARTLEY, BA hons, CILCA**

**NAME OF PARISH:**       **PRESTON RICHARD PARISH COUNCIL**

**DATE:**                   **12<sup>th</sup> April 2024**

**SUMMARY STATEMENT:**

Overall, financial controls continue to be sound and there are clear financial records. I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are to be advertised on the website. This year, I have had to tick “no” on the AGAR question M (inspection of accounts) to reflect the findings of the External Auditor that the accounts were advertised for inspection before the Council had approved the Annual Governance Statement. I understand this year the procedure will be correct. A summary of the audit tests performed and my findings are listed below.

**SUMMARY OF TESTING AND FINDINGS**

Internal Control area	Documents reviewed	Findings
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Examined Financial regulations, which are the standard NALC document.
Budgetary Control – proper arrangements	Cash Book and Ring-fenced Accounts Council minutes	Satisfactory
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Traced all expenditure from bank account to cash book and, for a sample of 7 payments, examined invoices. All in order.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book is accurate & complete.
Income controls	Cash book Bank statements/Reconciliation	Income is properly stated and controlled.
Payroll – legally performed	Payroll records	HMRC calculations and deductions are being performed.
Risk Management	Insurance Policy Risk management policy	Insurance is in place. No record of a parish council risk assessment.
Asset Management	Asset register	Complete – checked to cash book.
Information Management (Transparency Code)	Web site	All necessary financial information is available.