

Glemsford Parish Council – Annual Meeting 1st May 2012

Internal Audit Report to Year Ended 31st March 2012

Further to my report of 10th April 2012. I have perused the Parish Council's Main Account, covering a 10 month period from June 2011 up to 31st March 2012, examining random entries, and to the best of my knowledge and belief the accounting procedures in place during that time appear to be in very good order, and comply with usual requirements in nearly all cases.

My audit does not cover a whole year due to the ongoing Police investigation and their retention of the Parish Council Accounts up to and including May 2011, therefore when I selected random entries from the June 2011 bank statement, the supporting invoices and cheque book stubs were not available.

By July 2011, the accounts are more complete and straightforward, being clearly approved and minuted. I did find a small oversight of a duplicate payment of £144.90 due to being paid previously by direct debit, which I understand has now been rectified.

Some of the entries I chose at random were for Clerk Services, and then wages from the time that Debbie George took over as Parish Clerk, all appeared to be in order although time hasn't allowed me to check the calculation of Tax and NI deductions, but I will do this in the future if it is felt necessary.

Where members of the Parish Council have been reimbursed for outlay, this has been thoroughly checked, and includes office equipment and computer outlay, kitchen equipment, and CCTV equipment. VAT was correctly reclaimed from HMR&C.

I found one purchase of £772.50 plus VAT in November, and although the purchase was approved, there was no official resolution of cost at a Parish Council meeting.

Most of the invoices I looked at contained a good breakdown of costs involved, and period covered. Although an invoice from Suffolk County Council for a street light repair I felt was lacking in detail, whereas their (SCC's) invoice for a year's maintenance and energy costs was supported by a large schedule and breakdown of costs.

The annual Precept is an area of which I would like to develop a better understanding during the coming year. As far as I can see, expenditure has been kept within an acceptable level and managed very responsibly during the last financial year, and therefore I'm sure everyone will be pleased that no increase was necessary for the current year, which I'm sure everyone noticed on their Council Tax bill!

So, to sum up, I've found nothing untoward, and the finances look well managed, with a healthy account balance. I'm not a professional auditor, but I'm pleased to have been invited to look at the accounts with a view to reassuring the good folk of Glemsford that their money is being looked after, and spent responsibly.

From now on I will perform a similar exercise at 3-monthly intervals if that is acceptable to the Parish Council? If there is anything that anyone is concerned about and would particularly like me to check, I'm happy to do so, as far as I'm able. I'm happy to be contacted by telephone or email.

Pauline Currie 1st May 2012