

BELLERBY PARISH COUNCIL INTERNAL AUDIT 2021

Internal Auditor: Mrs Pauline Beckett (CiLCA). I am an independent and properly qualified person and have no other role within Bellerby Parish Council.

The Accounts, Policy Documents and procedures for **Bellerby Parish Council**, for the financial year **2020/21** were examined on 04 June 2021. The following is a summary of the findings.

1. Appropriate accounting records have been kept properly throughout the year including that for VAT which has been claimed as required.
2. Financial risk assessments have been undertaken and there is adequate insurance cover to take account of these risks. A review of the Financial Regulations is undertaken annually at the half-year PC meeting.
3. The Council appears to have acted lawfully in its decision making, particularly with regard to financial decisions. These are well documented in the minutes
4. There was evidence that the amount requested for the annual precept was obtained from a proper budgetary process and that expenditure against this budget was adequately monitored throughout the year.
5. The Council is currently registered as an employer under the HMRC PAYE Regulations covering Tax and NI payments for its employees. An annual increase in salary for the clerk has been documented in the minutes.
6. Reconciliations with bank statements and the Income/Expenditure spreadsheet are carried out regularly and specifically for 31 March 2021.
7. Payments and receipts inspected have been recorded in the minutes and there is a full audit trail from the accounts spreadsheet.
8. The precept decision is recorded in the minutes.
9. Significant variations in Section 1 of the Annual Return have been noted for the External Auditor.

Signature: *Pauline Beckett*

Date: 19 June 2021