

Broughton-in Amounderness Parish Council

Internal audit

Scope

The work has been undertaken in order for MHA Moore and Smalley to complete the Annual Internal Audit report on the Annual Governance and Accountability Return for Broughton in Amounderness Parish Council.

As part of the work completed, we have reviewed the Audit requirements including the risk register and have incorporated the requirements in to our conclusions.

This memorandum is provided on the basis that it is for your information only and that it will not be referred to, in whole or in part, without our prior written consent, and that we accept no responsibility to any third party in relation to it.

We have summarised below, for each control objective, the work completed and conclusion reached.

Internal control objective	Work completed and conclusion
Appropriate accounting records have been properly kept throughout the year.	Receipts and payments have been accounted for using Quickbooks software throughout the year. A budget monitoring report and bank reconciliation is prepared each month. Going forward separate classes will be set up on Quickbooks so that income and expenditure can be allocated between projects.
This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	We have reviewed the financial regulations and consider that they are appropriate for the operation of the Council. The testing undertaken has not indicated any breaches of the regulations. A sample of expenditure items have been agreed to invoices and agreed as authorised. VAT reclaimed has been agreed to VAT as separately identified in the cash book. In awarding grants from the Community Infrastructure Levy, we would recommend that acknowledgement of receipt of the grant is requested from the recipient and retained with the grant application.
This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	A risk register is maintained and reviewed. The implications of the Community Infrastructure Levy (CIL) have been considered in terms of ensuring the effective implementation of the Neighbourhood Plan and approval of large projects.

Chartered accountants & business advisers

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