

01/06/20: Item 12(a)

Katrina Baker

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01952 541939

27th May 2020

Michael Atherton

Clerk to Church Aston Parish Council

53 Beechfields Way

Newport

Shropshire

TF10 8QA

Dear Michael

COMPLETION OF THE INTERNAL AUDIT FOR 2019/20

Thank you for providing me with the information relating to Church Aston Parish Council for the financial year of 2019/20.

I can confirm that the Internal Audit has been completed in accordance with the Governance & Accountability Practitioners Guide for Smaller Authorities, March 2018, 2019 and 2020 updates.

I was able to witness evidence in relation to the internal control objectives as follows:

A	Appropriate accounting records have been kept properly throughout the year. I have witnessed the receipts and payment account and bank statements. Records of expenditure are noted within the Minutes.
B	This medium-sized authority has met its financial regulations, payments were supported by invoices and all expenditure had been approved by Members, two signatories and VAT identified. The VAT has been reclaimed.
C	This authority had assessed the significant risks and had insurance in place appropriately. An updated risk assessment had been presented to the Council for approval.
D	An adequate system of monitoring payments against budget was in place and has been reported to the Council on a regular basis.
E	Expected income had been received and accounted for.
F	Reclaims of expenditure, particularly with regards to postage, stationery and travel expenses are clearly identified and monitored and recorded appropriately.
G	The Clerk's Salary was paid in accordance with the HMRC regulations on PAYE.

H	An asset register is complete, accurate and properly maintained and should be available for audit.
I	Monthly, periodic and end of year bank account reconciliations are present and have been routinely reported to Council throughout the year.
J	All accounting statements are prepared on a receipts and payments basis and in accordance with the Governance & Accountability Practitioner's Guide for Smaller Authorities 2018, and 2019 updates. Members are kept fully aware of the financial position of the Council. Your reporting system is to be commended. The bank reconciliation and a record of significant variances should be confirmed and will accompany the Annual Return.

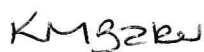
The Parish Council will complete the Annual Governance and Accountability Return, known as AGAR, 2019/20, as per the Annual Return at its Full Council meeting whilst agreeing the Accounting Statements for the year.

I am pleased to confirm that there are no outstanding matters from previous audits.

Action Plan

1. Under the new regulations, there is no requirement for the inclusion of the first fourteen days of July to be included for the Public Rights of Inspection.
2. The bank reconciliation and a record of significant variances (with earmarked reserves identified) as provided for the Internal Audit will accompany the Annual Return along with the other information requested by the External Auditor.
3. To update the Church Aston Parish Council Website with all relevant documents and information in compliance of the Transparency Code.

Yours sincerely



Katrina Baker

Internal Auditor