

End of Year Report on the Internal Audit of
South Hykeham Parish Council

The Parish Clerk, Mrs Carolyn Wilkinson visited me at home in order that I may carry out an end-of-year Internal Audit. She brought with her the appropriate books and files covering the 2016/2017 financial year. This visit was on 17/05/2018 and lasted for 2.0 hours.

I first checked the date of the last review and Council approval for the Financial Regulations. These were approved at your last meeting on 09/05/18. I noted that the Council also approved the latest revisions to the Risk Assessments and Asset Register. Insurance valuations are based on this last document.

My next task was to look at the account records for 2017/2018 I looked at the months of January to March and found no irregularities. The bank accounts were balanced each month and a copy of the reconciliation was given to Councillors either before or at their monthly meetings. They were able to check bank statements with the Clerk's reconciliation document. It was clear to me that income and expenditure was correctly recorded, including the VAT records, and Councillors kept duly informed.

The precept for 2018/2019 was set as a result of a proper budgetary process based on the payments made during the previous year.

The Clerk has authority to use Petty Cash and repayments are accounted for through her monthly salary. The payment is confirmed by the Chairman.

The end-of-year accounts have been prepared and agree with the cashbook records.

In conclusion, I am pleased to report to the Council that their financial matters appear to be managed and controlled properly. I was happy to sign off the appropriate part of the Annual Return.

Mike Pues
Internal Auditor
May 2018.