

DUNNINGTON PARISH COUNCIL

Review of Internal Audit for 2017-18 Document Adopted at Dunnington Parish Council Meeting held on 10th September 2018.

REVIEW OF INTERNAL AUDIT AND SYSTEMS OF INTERNAL CONTROL FROM 2017-18 AUDIT

Good governance, accountability and transparency are essential to local councils. The Parish Council is accountable for ensuring that public business is conducted in accordance with the law and applicable proper practices. It must also ensure that public money is safeguarded, properly accounted for and used economically, efficiently and effectively.

The Accounts and Audit (England) Regulations 2015 require the Parish Council to ensure it has a sound system of internal control which

- a) Facilitates the effective exercise of its functions and the achievement of its aims and objectives;
- b) Ensures that the financial and operational management is effective; and
- c) Includes effective arrangements for the management of risk.

To meet these conditions, the Parish Council is required to

- Carry out an annual review of the effectiveness of Internal Audit
- Consider the findings of this review ☐ Carry out an annual review of the systems of internal control
- Consider the findings of this review

The August 2018 review has been undertaken by Julie Bone Clerk/Responsible Financial Officer (RFO).

The following requirements were carried out

The Internal auditor, Ian Scott who carried out the Internal Audit for the first time for the 2016-17 audit agreed to again carry out the audit for 2017-18

The following steps were undertaken

1. An audit was carried out internally by Cllr A Brooks on a 3 monthly basis of the cheques/invoices/cashbook and the findings were reported to the Finance and Strategy Group. The F&S group reported back to the full Parish Council
2. Budget 2017-18
 - Budget for 2017-18 was presented and discussed at the 12th December 2016 Parish Council Meeting
 - Budget for 2017/18 was approved 9th January 2017 DPC meeting– Nominated Cllr J Harrison, seconded Cllr A Dykes

- Precept to increase by 3% - Agreed at 9th January DPC meeting, Nominated Cllr J Harrison, seconded Cllr A Dykes
3. The Annual Governance Statement was approved by the Parish Council on 14th May 2018
 - Parish Council considered the findings of the review carried out, of the effectiveness of the system of Internal Control and preparation of the Annual Governance Statement
 - The Parish Council approved the Annual Governance Statement by resolution - proposed Cllr A Brooks, seconded Cllr J Maggs (Minute reference 4.1.2)
 4. The Accounting Statements
 - The Parish Council considered the Accounting Statements – 14th May 2018
 - The Parish Council Approved the Accounting Statements by resolution 14th May 2018
 - The Accounting statements were signed and dated by the person presiding at the meeting – These were signed by the Chairman S Kay and the Parish Clerk J Bone – 14th May 2018 (Minute reference 4.2.2)
 - Approval of Public Rights Notification – The dates were approved by the PC at the DPC meeting held on 14th May 2018 – dates 4th June to 13th July 2018
 5. The Annual Governance and Accounting Statements were sent to the External auditor within the specified timelines and posted unaudited to the DPC website.
 6. The Annual Governance and Accounting statements were signed by PKF Littlejohn and returned to Dunnington PC with no recommendations.
 7. The Audited accounts were published to the DPC website within the specified timeline and Notice of conclusion of Audit published alongside on 10th August 2018

OPEN SPACES RISK REVIEWS

Parish Council Open Spaces reviews applicable

- PFA – Risk Review in progress
- Scouts and Guides – Risk Review in Progress
- Hassacarr – Risk Review in progress
- Playpark – Risk Reviews completed on a regular basis and supplied to Clerk

INTERNAL AUDIT POINTS OF NOTE

- The Internal Audit was carried out by Ian Scott who it was established qualified to carry out this work.

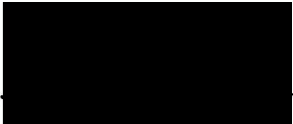
- The Internal Auditor has direct access to the RFO and if necessary to the Chairman.
- The annual audit report was returned by email addressed direct to the Dunnington Parish Council Clerk. The auditor does not have any other role in relation to Dunnington Parish Council.
- The Annual Audit report highlighted that the following actions should be undertaken:
The signatories of cheques should also initial the invoices to which the cheque refers


SYSTEMS OF INTERNAL CONTROL SUBSEQUENTLY CARRIED OUT

- The signatories initial the invoices when signing the cheques

RECOMMENDATIONS

None

Chairman signature.......... Date..... 10/9/18

Clerk signature.......... Date..... 10/9/18