

**INTERNAL AUDIT REPORT 2021-22 ACCOUNTS
PERFORMED BY JULIE HARTLEY, IPFA, CILCA**

NAME OF PARISH: ARNSIDE PARISH COUNCIL

DATE: 10th May 2022

SUMMARY STATEMENT:

Overall, financial controls were found to be sound and I have no significant recommendations to make which would affect the accuracy of the Parish Accounts that are to be submitted for external audit and advertised to the parish electorate.

A summary of the audit tests performed and my findings are listed below.

SUMMARY OF TESTING AND FINDINGS

Internal Control area	Documents reviewed	Findings
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Examined Financial regulations & Minutes which are satisfactory.
Budgetary Control – proper arrangements	Budget for 2021/22 Budget Monitoring Council minutes	Satisfactory
Expenditure – authorisation in accordance with standing orders.	Invoices Bank transfers Minutes (payment listings)	Traced all expenditure from accounts to bank statement to invoice (examined 10). All in order.
Expenditure – accounting	Cash Book Bank reconciliations	Cash Book is accurate & complete.
Income controls	Cash book Bank statements/Reconciliation	Income is properly stated and controlled.
Payroll – legally performed	Payroll records	Satisfactory
Risk Management	Insurance Policy Risk management policy	Very Good.
Asset Management	Asset register	Good
Information Management (Transparency Code)	Web site	The financial information on the website is satisfactory.