

Annual Internal Audit Report 2018/19

CHARLTON-ON-OTMOOR PARISH COUNCIL

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation during the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			N/A
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic and year-end bank account reconciliations were properly carried out.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ("Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR)		✓	
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
M. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable ✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

18/05/2019 DD/MM/YYYY DD/MM/YYYY

Name of person who carried out the internal audit

PAUL ROUNSAO HENRY BARLOW (CTA r.h.)

Signature of person who carried out the internal audit

PRH Barlow

SIGNATURE REQUIRED

Date

18/05/2019

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Charlton-On-Otmoor Parish Council

Summary of receipts and payments year ending 31st March 2019

2017/18

2018/19

Receipts

£6,000	Precept	£ 6,552.96
£94.97	Grant precept	94.97
£297.50	Allotment rents	190.00
£6462.24	Grants	nil
£829.70	New burial ground	487.80
£901.698	VAT reclaim	914.22
Nil	Adopt a site	105.92
Nil	Cheque not cashed	5.00
<u>£8,586.09</u>	TOTALS	<u>£8,350.87</u>

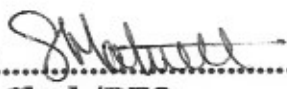
Payments

Running costs:

£2528.76	Clerk's salary & expenses	£2488.24
£2366.50	Playing field and Pavilion	£1575.00
£80.50	Playground (ROSPA)	£80.50
£1876.00	Burial grounds	£1216.00
£655.90	Insurance	£676.59
£83.50	Meetings/courses	£20.00
£64.60	Office expense	£58.57
£349.21	Dog bin emptying	£480.48

Other costs:

£42.00	OPFA membership	£42.00
£112.55	OALC "	£115.81
£15.00	OGBN "	Nil
Nil	SLCC "	£77.00
Nil	HMRC tax payment	£57.91
Nil	S137	£36.30
Nil	Election charges	£831.39
£909.97	Laptop/setup/printer	Nil
£742.00	Website	£212.00
£120.00	External audit	Nil
Nil	New playing field sign	£ 44.88
£914.00	VAT	£537.73
<u>£10,860.71</u>	TOTALS	<u>£8,550.40</u>

Signed:  Clerk/RFO

 Chairman

Date: 23-5-2019

Charlton-On-Otmoor Parish Council

Receipts and Payments final summary – year ending 31st March 2019

Balance b/f @ 1 st April 2018	£2601.15
Total receipts	£8350.87
Total:	<u>£10,952.02</u>
Less total payments	£8,550.40
Total c/f @ 31st March 2019	<u>£2,401.62</u>

BANK RECONCILIATION.

These cumulative funds @ 31st March 2019 are represented by:

Current HSBC account	£3343.13*
Total:	<u>£3343.13</u>
Less un-presented cheques	£ 941.51
	<u>£2401.62</u>

*Less un-presented cheques;

100656 - £518.00

100657 - £138.97

100658 - £ 42.00

100659 - £26.40

100660 - £72.00

100662 - £144.14

Total: £941.51

Date:.....23-5-2019.....

Signed:.....*[Signature]*.....Clerk

Signed:.....*[Signature]*.....Chairman

Charlton-On-Otmoor Parish Council

Accounts for year ending March 2019 - Significant Variations

- | | |
|--|--------|
| 2. Difference vs 2018/19
Increase in precept. | + 553 |
| 3. Difference vs 2018/2019
No grant received | - 788 |
| 6. Difference vs 2018/2019
Less grass cutting, no external audit fee, no laptop and printer charges,
Less website charges. | - 2205 |

Signed:.....Clerk

BYM

.....Chairman

Date:.....
23-5-2019

Charlton-On-Otmoor Parish Council

Accounts for year ending March 2019.

Assets

None were disposed of.

A new sign for the playing field was purchased

At 31st March 2019 the following assets were held:-

	<u>VALUE</u>
Street Furniture	£7,794.
Allotments	nil
Play equipment	£35,579.
Sports pavilion	£200,000
Gates & Fences	£996.
Office equipment	£206.00
Defibrillator	£1,637.00

Total assets: £247,122

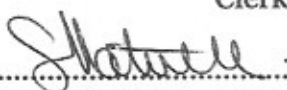
Borrowings	Nil
Leases	Nil
Tenancies	Nil

S137 payments

The limit for spending for the Council in the year
of account £2648.82 (337 x £7.86) – a payment of £36.30 was made.

Clerk

Chairman

Signed: 



Date: 23-5-2019

Charlton-On-Otmoor Parish Council

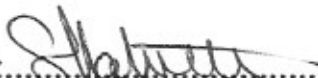
Accounts for year ending March 2019 – Debtors note

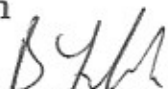
DEBTORS

HM Revenue & Customs (VAT) £537.73

Clerk

Chairman

Signed: 



Date: 23-5-2019