

HEELIS&LODGE

Local Council Services • Internal Audit

Year End Internal Audit Report for Melton Parish Council – 2012/13

Income: £68,993.80

Expenditure: £55,361.01

Reserves: £43,016

Annual Return Completion:

Section One: [Yes – to be signed](#)

Section Two: [Yes – to be signed](#)

Section Four: [Yes](#)

The following Internal Audit was carried out on the adequacy of systems of control and should be read in conjunction with the Interim Internal Audit Report dated 13 December 2012. The following recommendations/comments have been made:

Income controls

Precept and other income, including credit control mechanisms

All were found to be in order. Income controls were checked and income received and banked cross referenced with the Cash Book and bank statements.

Payroll controls

PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: [Yes](#)

To note that RTI is an HMRC requirement from April 2013.

The year end submission has been completed and all supporting paperwork is in place. There were no outstanding monies at the year end.

Year end submission to HMRC for 2012-2013 [Yes](#)

Asset control

Inspection of asset register and checks on existence of assets
Cross checking on insurance cover

A separate asset register is in place.

The cost value has been entered in Section 1 Box 9 of the Annual Return.

Bank Reconciliation Regularly completed and cash books reconcile with bank statements

All were in order. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.

Year-end procedures Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.

End of year accounts are prepared on an Income and Expenditure basis and were all in order.

Sole Trustee The Council has met its responsibilities as a trustee

The Council is not a sole trustee.

Internal Audit Procedures

The Council reviewed the effectiveness of the internal audit at a meeting of the Finance, Employment and Risk Management Committee on 21/1/2013.

Additional Comments/Recommendations

- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for his assistance during the course of the audit work



Heather Heelis
Heelis & Lodge
25 April 2013

HEELIS&LODGE

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www.heelisandlodge.co.uk

INVOICE

To:

Melton Parish Council

Invoice No: HL1005
Date: 25 April 2013

Details	Quantity	Amount (£)	Total (£)
To carry out Interim and Year End Internal Audit for Melton Parish Council for the year ended 31 March 2013	1	235.00	235.00
Total			235.00

Please make cheques payable to: Heelis & Lodge

Terms – 30 days

Thank you.

HEELIS&LODGE

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