

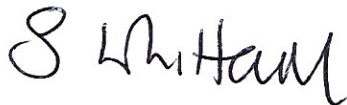
Internal Audit report – Barton Parish Council

I carried out the internal audit report for Barton Parish Council for year end accounts 31st March 2020 on 17th and 20th July 2020.

I have completed the Internal Audit Report for 2019/20 – AGAR page 3 and I am satisfied that the internal control objectives have been complied with. The only area not covered is (f) petty cash, as Barton Parish Council do not deal with any petty cash.

Recommendations

1. Bank signatories on the accounts need updating, including the address for correspondence relating to accounts.
2. It is good practice to have a separate Financial Rules and Regulations Policy which is separate from the Standing Orders relating to the Parish Council. I have forwarded to the Clerk an example of this which would need to be amended to cover Barton Parish Council's requirements. The Financial Rules and Regulations should be reviewed annually.
3. There is not a requirement for each invoice to be signed by three Members of the Parish Council unless it is included in the Policy above. I would recommend that a system such as Dropbox is used where Parish Councillors can view any invoices and also any information on the accounts such as bank statements.
4. There should be a separate Financial Risk Assessment. I have also forwarded a template for this to the Clerk, and again it would need to be amended to cover Barton Parish Council's requirements. The Financial Risk Assessment should also be reviewed annually and it would be sensible to review at the same time as the Financial Rules and Regulations.
5. The VAT claim for 2019/20 needs to be submitted.



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