

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

NAME OF PARISH: HELSINGTON PARISH COUNCIL

COMPLETION DATE: 3rd 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 advertised on the website. A summary of the audit tests performed and my findings are listed below.

My audit work has highlighted no significant areas for improvement but I do understand that the Clerk is currently preparing a full risk assessment for the parish. This is good practice and should be completed as soon as possible.

SUMMARY OF TESTING AND FINDINGS

Internal Control area	Documents reviewed	Findings
Overall financial controls set properly	Financial Regulations Standing Orders Minutes	Up to date.
Budgetary Control – proper arrangements	Budget for 2021/22 Council minutes	Satisfactory
Expenditure – authorisation in accordance with standing orders.	Invoices Minutes	Good
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	Payroll calculation done via HMRC online.
Risk Management	Insurance Policy Risk management policy	In preparation.
Asset Management	Asset register	No change from 20/21
Information Management (Transparency Code)	Web site	All necessary financial information is available