

**INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF
DOYNTON PARISH COUNCIL
YEAR ENDED 31ST MARCH 2023**

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.



**Iain Selkirk FCA
Appointed Independent Internal Auditor**

26.04.23

**AUDITORS REPORT TO THE MEMBERS OF:-
V/N DOYNTON PARISH COUNCIL**

31.03.23

		COMMENTS	
N/A			
1 a	Y	Is the cashbook maintained and up to date	
b	Y	Is the cashbook arithmetic correct	
c	Y	Is the cashbook regularly balanced and reconciled to the bank	
2 a	Y	Have Standing Orders and Financial Regulations been formally adopted	27.09.21
b	Y	Are Standing Orders and Financial Regulations regularly reviewed	27.09.22
c	Y	Has an RFO been appointed with specific duties	
d	Y	Have items or services above a de minimis amount been competitively purchased	
e	N	Has the Clerk authority to spend in emergencies From what level are quotes required From what level are tenders required	Minimal above £500 above £5,000
3 a	Y	Are payments in the cashbook supported by invoices, authorised and minuted	
b	Y	Has VAT on payments been identified, recorded and reclaimed	
c	Y	Is S137 expenditure separately recorded and within statutory limits	
d	Y	Is S137 expenditure separately minuted as such	
e	Y	Is the signing authority two or more councillors	
f	N	Is the Clerk a signatory	
g	Y	Are the counterfoils initialled by the signatories	
h	Y	Are invoices vouched to payments	
4 a	Y	Is there a procedure in place for the regular audit of internal controls	
b	Y	Has a member of the Committee been appointed internal auditor	Chairman Quarterly
c	N	Does he have a specific programme and does he report to meetings	
5 a	N	Does scanning of the minutes identify any unusual activity	
b	Y	Is the annual risk assessment minuted	11-Jul-05
c	Y	Is insurance cover appropriate and adequate	Fidelity £25,000
d	Y	Are internal financial controls documented and regularly reviewed.	
6 a	Y	Has the Council prepared an annual budget in support of its precept	
b	Y	Is actual expenditure against budget regularly reported to the Council	
c	N	Are there any significant unexplained variances from budget	

- 7 a Y Is income properly recorded and banked as promptly as possible
 b Y Does the precept recorded in the cash book agree to the District Councils notification
 c N/A Where income is raised by rental or lettings has the VAT position been clarified
 d N/A Are security controls over cash adequate and effective
- 8 a N/A Is petty cash spent recorded and supported by VAT invoices/receipts
 b N/A Is petty cash expenditure reported to each Council meeting
 c N/A Is petty cash expenditure reimbursed regularly
 d Y Or does the Clerk present petty cash with her expenses supported by VAT invoices/receipts
- 9 a Y Do salaries paid agree to with those approved by the Council
 b n/a Has PAYE/NIC been properly operated by the Council as employer
 c Y Are other payments to the Clerk and staff reasonable and approved by the Council
 d Y Where PAYE/NIC is not operated due to the low salary level has HMRC been informed
- 10 a Y Does the Council maintain an Asset Register of all material assets owned
 b Y Is the Register up to date
 c Y Do the values agree to insurance valuations
 d N/A Are movements in Treasury Deposits accurately recorded
- 11 a Y Is each bank account reconciled on a regular basis
 b N Are there any unexplained balancing entries in any reconciliation
- 12 a Y Are accounts prepared on the correct accounting basis
 b Y Do the accounts reflect the cashbook entries
 c Y Is there an audit trail from the underlying financial records to the accounts
 d N/A Where appropriate have debtors and creditors been properly recorded
- 13 a Y Are minutes signed, initialled and pages sequentially numbered
- 14 a N/A Do Burial receipts agree to the attendant Burial records
 b N/A Are rights or permissions properly recorded
- 15 a N/A Any evidence of fraudulent activity should be brought to the attention of the Chairman

no cash income

**DOYNTON PARISH COUNCIL
REPORT OF THE INDEPENDENT INTERNAL AUDITOR
FOR THE YEAR ENDED 31 MARCH 2023**

I have examined the books and records of the Council as at 31 March 2023
Whilst I have not performed an audit I can confirm that the attached statements are
in accordance therewith


Iain Selkirk FCA
Appointed Independent auditor

Malvern
Apr

Worcester
2023

**DOYNTON PARISH COUNCIL
RECEIPTS AND PAYMENTS ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023**

2022

RECEIPTS

Precept	5,250.00	5,250.00
Bank Interest	56.75	1.88
CIL	200.95	
Jubilee Award	1,000.00	
VAT Recovered	121.14	292.86
	<u>6,628.84</u>	<u>5,544.74</u>

PAYMENTS

Staff Costs	2,903.04	2,652.96
Clerk Admin Costs	1,029.97	629.98
Donations and Sudries	149.05	
Services	4,419.17	2,722.08
VAT Recoverable	561.72	121.14
	<u>9,062.95</u>	<u>6,126.16</u>
Deficit/Surplus for the year	- 2,434.11	- 581.42
Balance brought forward	18,759.93	19,341.35
	<u>£ 16,325.82</u>	<u>£ 18,759.93</u>

Represented by:-

HSBC		11,965.72	14,565.77
	Savings		
	Current	4,360.10	4,194.16
		<u>£ 16,325.82</u>	<u>£ 18,759.93</u>

Chairman 

Date *MAY 25^m 2023*