

Internal Audit 2019-20

A. Proper Bookkeeping.

The current, reserve and all the prepared account summaries are correct and show a complete record of the business for the last year.

B. Financial Regulations.

As far as I can see all the financial regulations have been met. All payments have been approved and reported in the minutes and the S 132 payments separately categorized.

C. Risk Management Procedures.

The risk assessment has yet to be agreed. The Parish Council will discuss when they next meet when Coronavirus lockdowns allow.

D. Budgetary Controls and Annual Precept.

The budget was checked and agreed unanimously and minuted 7th Jan 20.

E. Income controls.

All income is fully accounted and recorded and security controls seem perfectly adequate.

F. Petty Cash procedures.

There were no petty cash items.

G. Payroll controls.

The clerk was paid under the guidelines from HMRC.

H. Asset Controls

The assets were discussed at the meeting on 21st May 19.

I. Bank Reconciliation.

All financial transactions have been checked, monitored and reported. The Council is fully informed of the finances of each account at most meetings.

J. Year end accounts.

The accounts have all been prepared in the correct way and agree with balances on the statements.

Notes.

The Parish Council arranged for work to be done on the village car park which involved raising donations from local organizations, Dartmoor National Park and Devon CC to pay for it in advance of the final quote from the contractors. As the total cost was cheaper than the money raised, surplus funds were repaid, proportionately, to the local organizations.

Simon Herbert, Internal Auditor, 3rd June 2020

BELSTONE PARISH COUNCIL ACCOUNTS 2019/2020

Summary of Receipts and Payments – Year ending 31.3.2020

Combined Current and Business Reserve Account transactions

Balances as at 31.3.2019: **£2,262.05** (Current Acc: £263.73 & BR Acc: £1,998.32)

Financial Year 2019/20

Receipts 2019/20

Precept (including Council Tax Support Grant)	2,211.00
Agency Services and Concurrent	nil
Functions Management	nil
Loans/Capital Receipts Car park project	7,800.00
Other Receipts (interest/transfers)	363.82
VAT Refund	1,002.00
Total Receipts	<u>11,016.82</u>

Payments 2019/20

General Administration	2,373.44
Agency Services	nil
Loans/Capital Spending	6,913.00
S137 Payments	50.00
VAT paid	1,021.21
Total Payments	<u>10,357.65</u>

Bank balances brought forward 1 st April 2019	2,262.05
Petty cash	nil
Add total receipts	11,016.82
Interim Total	13,278.87
Less total payments	10,357.65
Balance carried forward at 31st March 2020	2,921.22

This cumulative balance is made up of:

Current Account balance	1,279.08
Business Reserve Account balance	1,642.14
Balance as at 31st March 2020	2,921.22

Internal Auditor:	Date: <u>3 June 20</u>
Responsible Financial Officer:	Date:
Chairman:	Date:

BUSINESS RESERVE ACCOUNT in Statement Order 2019/20

Statement Date	Source	Credit	Debit	Balance £
				1,998.32 ✓
30.4.2019	Interest	0.35 ✓		1,998.67 ✓
28.6.2019	Interest	0.65 ✓		1,999.32 ✓
30.8.2019	Interest	0.69 ✓		2,000.01 ✓
30.9.2019	Interest	0.34 ✓		2,000.35 ✓
29.11.2019	Interest	0.66 ✓		2,001.01 ✓
30.12.2019			360.00 ✓ (transferred to current account for elections)	1,641.01
30.1.2020	Interest	0.31 ✓		1,641.32 ✓
28.2.2020	Interest	0.53 ✓		1,641.85 ✓
31.3.2020	Interest	0.29 ✓		1,642.14 ✓
	Interim Total Receipts	<u>3.82</u> ✓		
	Interim Total Payments		<u>360.00</u> ✓	
	Interim Balance			<u>1,642.14</u> ✓
				✓ 10

CURRENT ACCOUNT in Statement Order 2019/20

Statement Date	Cheque no./ Bacs transfer/ Payment ref/ DD	Recipient/ Source	Payment in	Payment out	Balance £
					263.73
30.4.2019	Bacs payment	WDBC Precept (1 st instalment)	1,122.50		1,386.23
30.5.2019	cheque no.495	DALC subscription		64.29	1,321.94
28.6.2019	cheque no. 499	Community First insurance		189.82	1,132.12
	cheque no. 500	Donation to Flower Festival (Section 137 grant)		25.00	1,107.12
30.9.2019	Bacs payment	WDBC Precept (2 nd instalment)	1,088.50		2,195.62
	cheque no. 501	DALC training invoice		96.00	2,099.62
	cheque no. 502	Clerk – admin costs and gift token for internal auditor		61.38	2,038.24
30.10.2019	cheque no. 503	Void			
	cheque no. 504	Clerk's salary (1 st Instalment)		500.00	1,538.24
	cheque no. 505	HMRC PAYE for clerk		125.00	1,413.24
	cheque no. 506	Void			
29.11.2019	Bacs payment	Village Hall Cttee Car park contribution	1,000.00		2,413.24
	Payment ref 13136	Belstone Players and PCC Car park contributions	1,300.00		3,713.24
	Payment ref 9914	Belstone Commoners Car park contribution	1,500.00		5,213.24
30.12.2019	DD	Election costs to WDBC		606.56	4,606.68
	Transfer	From Business Account for election costs	360.00		4,966.68
	cheque no. 508	DALC training invoice		84.00	4,882.68
30.1.2019	cheque no. 507	Dartmoor Search and Rescue (Section 137 grant)		25.00	4,857.68
	cheque no. 511	Devon Tarmasters (1 st instalment)		3,800.00	1,057.68
	Bacs payment	Dartmoor National Park Authority	2,000.00		3,057.68
	Bacs payment	Devon County Council	2,000.00		5,057.68
	cheque no. 509	Village hall rent		40.00	5,017.68
	cheque no. 510	Village hall website		20.00	4,997.68
	cheque no. 512	Devon Tarmasters (2 nd instalment)		2,095.60	2,902.08

	cheque no. 513	Belstone Commoners refund	800.00	2102.08
	cheque no. 514	Belstone Players refund	520.00	1,582.08
	cheque no. 515	Village Hall Cttee refund	520.00	1062.08
	cheque no. 516	PCC refund	160.00	902.08
31.3.2020	Bacs payment	VAT refund	1,002.00	1,904.08
	cheque no. 517	Clerks salary (2 nd instalment)	500.00	1,404.08
	cheque no. 518	HMRC PAYE for clerk	125.00	1279.08
		Total Receipts	<u>11,373.00</u>	
		Total Payments		<u>10,357.65</u>
		Balance		<u>1,279.08</u>

Internal Auditor: 

Date: 3 June 20

Responsible Financial Officer:

Date:

Chairman of Belstone Parish Council:

Date: