

92 Well Lane
Curbridge
Witney
Oxon
OX29 7PA
3rd May 2019

Mr H. Higgins
Clerk to Curbridge and Lew Parish Council
88 Well Lane
Curbridge
Witney
OX29 7PA

Dear Mr Higgins

Curbridge and Lew Parish Council - Internal Audit report for 2018/19

I have now carried out the internal audit of Curbridge and Lew Parish Council for the year ended 31 March 2019, as requested by yourself and as required by the Accounts and Audit Regulations 2015.

My conclusions are that the records are well kept, up to date, agree with underlying records and the Council meets the objectives of internal control addressed in the Annual internal audit report.

The following is a list of my findings with regard to the checklist of objectives listed for Internal Audit controls in the Annual Return:

1. **Books of account kept properly** The Receipts and Payments spreadsheet is kept up to date, is accurate and is matched to bank statements.
2. **Financial regulations met, payments supported by invoices, expenditure approved and VAT accounted for** All invoices were reviewed and found to be addressed to the Council, for the year in question, relevant to the Council's functions and payments authorised.
3. **Risk assessment** The risk assessment was re-adopted in February 2019. The playground continues to be inspected regularly. The

unexpected death of the former clerk prompted a review of certain procedures.

4. **Annual precept, appropriate budget and reserves** The precept requirement is appropriate. The level of reserves at year end (£6.8k) is greater than forecast and falls within the recommended level of between 3 to 12 months' gross expenditure.
5. **Income** The Council's principal source of other income on a regular basis is from parish hall lettings. There was one election booking but only 3 other bookings in the whole year that yielded any income, which is a cause for concern with the high costs of maintaining the hall.

RECOMMENDATION The Council might wish to review the basis on which the parish hall cleaner is paid with so few regular bookings that bring in any income.

6. **Petty cash** Petty cash payments are supported by receipts and approved. Any VAT is properly accounted for via the R & P spreadsheet.
7. **Payroll** The clerk and the parish hall cleaner are paid in accordance with Council approvals and tax is being deducted at basic rate and paid over to HM Revenue and Customs.
8. **Assets** The Council's principal asset is the parish hall. This was revalued for building reinstatement purposes by a firm of chartered surveyors 8 years ago at over £300,000 and is now insured for £433,324. The Council's other assets include a bus shelter, several items of play equipment, benches, dog bins, the defibrillator and the playground land. Maintenance work has been carried out on assets during the year.
9. **Bank reconciliations** Bank statements are monitored monthly and periodic and year end reconciliations were carried out.
10. **Statement of accounts** The balance brought forward from the previous year has been amended in accordance with last year's audit finding.
11. **Charitable trust** The Council, as a corporate body, is the sole trustee for the Curbridge Recreation Ground Charity, which comprises the Lord Kitchener's field. The finances were boosted in the year by the hire of the field by a dog trainer.

This report and the incidence of an internal audit should be drawn to the attention of the full Council for any discussion necessary and this should be fully minuted to comply with the Regulations.

Yours sincerely

S. Zollman

Stephanie Zollman