

92 Well Lane
Curbridge
Witney
OX29 7PA
30th April 2022

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 2021/22

I have now carried out the internal audit of Curbridge and Lew Parish Council for the year ended 31st March 2022, as requested by you and as required by the Accounting 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 in the Annual Governance and Accountability Return Part 3.

The following is a list of my findings relating to the objectives therein.

- A. Accounting records kept properly** The spreadsheet is kept up to date, is accurate and matches bank statements.
- B. Financial regulations met, payments supported by invoices, expenditure approved and Vat accounted for** All invoices reviewed were satisfactory and the financial regulations were due to be updated at year end.
- C. Risk assessment arrangements** The Risk Assessment, Transparency Code and Asset Register were reviewed at year end.
- D. Precept, adequate budgetary process and reserves** The precept requirement is appropriate, considering the level of expenditure planned for the year ahead. The budget has been monitored closely throughout the year.
- E. Income** Hall lettings were low in number due to COVID 19 and income from VAT and grass cutting grant from OCC comprised most of the remainder of income.
- F. Petty cash** Any expenditure covered by expenses has receipts and is approved for payment, VAT being accounted for, no petty cash held.
- G. Payroll** The clerk and parish hall cleaner are paid in accordance with Council approvals, and tax is being paid at the basic rate to HMRC
- H. Asset register** The Council's principal asset is the refurbished parish hall. The asset register is complete.
- I. Bank reconciliations** Bank statements are monitored monthly and balance reported at parish council meetings. Year end reconciliation carried out.
- J. Accounting statements** These have been correctly prepared on a receipts and payments basis and there is an adequate audit trail from underlying records.
- K. Exemption criteria** The parish council had a limited assurance review because of its higher than normal spend in the previous year – 2020/21. Internal audit carried out each year as required.

- L. Transparency code** The authority publishes all information on its website, which is free to access and is up to date at the time of the audit.
- M. Exercise of public rights** This was carried out as required by the Regulations for the previous year 2020/21.
- N. Publication requirements** The parish council complied with the publication requirements.
- O. Charitable trust funds** The Council, as a corporate body, is the sole trustee for the Curbridge Recreation Ground Charity, which comprises the Lord Kitchener's field. The Council met its responsibilities.

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