

Terrington, Wiganthorpe & Ganthorpe Parish Council Internal Audit Report
2019/2020

I have undertaken the internal audit of Terrington, Wiganthorpe and Ganthorpe Parish Council in line with and to cover the internal controls as listed on page 4 of the Annual Governance and Accountability Return 2019/20 (AGAR).

I have not reviewed the risk assessment register as this is in its initial stages of preparation. The authority had not complied with objective L in that not all variance analysis and bank reconciliations for 2018/19 were displayed. However, all accounting processes were properly maintained but I have the following recommendations to make on governance procedures:

- that the Council draws up and approves financial regulations and revised standing orders
- that, at each meeting of the Council, accounts are presented showing the budget versus actual figures to date, a balance sheet and a bank reconciliation
- that, at each meeting of the Council, the bank statement is signed by 2 councillors after checking that it reconciles with the presented accounts and that 2 councillors sign any invoices that are approved for payment

CE Walker

Christine Walker

Retired CIMA

18/5/2020