

2018/19 – Year End Account Audit

Processes checked from minutes checked for authority to spend, this was then tracked to invoice/receipt, and against the cheque book, bank statements and accounts.

Minutes were also checked for reporting of balances and evidence of reconciliation from Sept 2018 through to March 2019.

Expenses for Clerk checked, although no 'petty cash', all claims did match against receipts and items accounted for in the minutes and on the accounting spreadsheet.

VAT claims were clearly evidenced within accounts spreadsheet.

Consideration of balances and transfer from deposit account to current account were evidenced within statements and minutes at each meeting where the budget was reviewed.

Risk management is evidenced throughout the minutes, with extensive consideration noted in regards to the Bonfire and Christmas Party events. Extensive engagement with the local community was also evidenced in minutes along with Barnsley Metropolitan Borough Council within the Parish Plan.

Assets were reviewed and evidenced in minutes in particular – Broad Ings

No evidence of Clerks PAYE or National Insurance as income is below threshold. New Clerk will need to evidence somewhere in the minutes that their salary from the Parish Council and any other income is below threshold.

It was noted that there had been several Parish Councillor resignations. It was advised that the new Chair / Vice Chair and Councillors may require advice and support to understand their roles as representative and advocate on local government processes and practices.

J. James

8th May 2019