Stoke Gabriel Parish Council

Quarterly Internal Audit of Payment Process

01/10/2022 – 31/12/2022

1. The audit was carried out by the Finance Committee during the Committee Meeting dated 20th February 2023.
2. The audit, as stated in the Committee’s Terms of Reference compares the invoices with authourity to pay as stated in the Council’s Minutes, with cheque book stubs and the Council’s bank statements.
3. The findings were as follows:
	1. Cheque number 1616 to HMRC: No supporting document found: Action Clerk
	2. Minutes from July 2022 not in the folder: Action Clerk
	3. Cheque Number:001647: No Invoice found; Action Clerk
	4. FPO Payment for £416: Only a letter in support of a payment. Committee agreed it was too late to request a formal invoice.
	5. It was noted that the payment of £38.42 for electricity was made from the General Account rather than the Toilets Account: Action Cllrs King and Collings
4. Rectification is as follows:
	1. The Clerk has obtained payslips from Hawthorns Accounting covering payment of cheque number 00161.
	2. Copy of the Minutes obtained from the Council Website and placed in folder.
	3. Request for payment of £650 by WWBW solicitors is made within the Customer Care letter signed by Council, and not by Invoice. Record of the payment is shown on statement of account dated 3/3/2023 and was paid by cheque number 001647
	4. As stated above, no action taken.
	5. The payment of the Public Toilet electricity bill has now been made from the correct banl account.
5. Conclusion from Findings:
	1. More diligence to be taken of reviewing invoices. Scribe affords a function of uploading an invoice against a payment which will provide a further check when enacting payments.
6. The next audit will cover the period 1/1/2023 to 31/3/2023.

Rob Barber

Clerk to Stoke Gabriel Parish Council

28/03/2023