

## Internal Audit 2016-17

### A. Proper Bookkeeping.

The current, reserve and all the prepared account summaries are correct and show a complete record of the business for the last year.

### B. Financial Regulations.

As far as I can see all the financial regulations have been met. All payments are supported by authorised and minuted invoices. The payments have been identified and recorded and the s137 expenditure has been approved and is separately recorded.

### C. Risk Management Procedures.

The schedule was checked, agreed and minuted on the 28<sup>th</sup> Feb 17

### D. Budgetary Controls and Annual Precept.

The Council prepared a fully documented estimated budget in support of its precept. All expenditure was fully reported to the Council and was slightly less than the proposed figure.

### E. Income controls.

All income is fully accounted and recorded and security controls seem perfectly adequate.

### F. Petty Cash procedures.

Every item of expenditure is clearly entered and the clerk was refunded his expenses leaving a nil balance. For ease of accounting I would suggest that where possible the clerk is always paid his expenses in full leaving a nil balance.

### G. Payroll controls.

The clerk was paid under the guidelines from HMRC.

### H. Asset Controls

The assets were reviewed, agreed and minuted on the 11<sup>th</sup> April 17.

### I. Bank Reconciliation.

All financial transactions have been checked, monitored and reported. The Council is fully informed of the finances of each account at every meeting.

### J. Year end accounts.

The accounts have all been prepared in the correct way and agree with balances on the statements.

### Notes.

Once again the overall balance is slightly up on the year.

Simon Herbert, Internal Auditor, 24<sup>th</sup> April 2017.