

## INTERNAL AUDITOR REPORT

### TETFORD & SALMONDBY PARISH COUNCIL

8<sup>th</sup> May 2020

I have examined the records, financial and administrative, of Tetford and Salmondby Parish Council for the purpose of end of year 2019/2020 audit and report as follows:

#### Accounting records

These are kept neatly and accurately on spreadsheet and reflect all income and expenditure during the year.

#### Financial Regulations/Standing Orders

Standing Orders/Financial Regulations/ Asset Register/Risk Assessment and relevant policies were all examined and approved during the year.

#### Risks

The Council noted and approved matters raised during the Internal Audit for 18/19 year.

Payments are supported by invoices and cheque stubs duly initialled. All payments are approved by Council and all financial matters fully recorded and documented. VAT has been properly recorded and claimed where necessary.

#### Precept

The precept process was undertaken by discussion and reports on progress throughout the year have been regularly minuted.

#### Income

Income has been properly received and recorded.

#### Petty Cash

There is no petty cash, expenses incurred by the Clerk are reclaimed on receipts.

#### Salaries

A proper PAYE system has been set up for the Clerk's salary and evidence of its management has been noted. The Clerk operates the Government's free "Real Time Information" system.

### Assets

Assets are recorded and asset register kept up to date with purchases.

### Reconciliations

Regular reports are given to Council including bank balances and proper reconciliations have taken place throughout the year with a final year end reconciliation in place.

### Accounting Statements

These are carried out properly as receipts and payments system.

### General

I am confident that the parish council of Tetford and Salmondby operate a good sound financial system, all risks are noted and acted upon and the Clerk keeps members fully up to date with financial matters. There are no items of concern to raise.

J. Cooper BSc

8<sup>th</sup> May 2020