

Livesey Parish Council

Internal audit report for the financial year ended 31st March 2019

In carrying out the internal audit I focused on the following areas:

- 1) The Parish Council operates computer spreadsheets so all sheets were checked for accuracy and formulae proved.**
- 2) All figures transferred to the annual return were checked and cross referenced.**
- 3) All payments were checked and appropriate invoices and payments to the Parish confirmed and checked to the payments sheet and the appropriate cheque book number.**
- 4) The bank reconciliation was checked and proved to be arithmetically correct.**
- 5) Copies of the bank statements were available and agreed to the closing balances in the ledger at 31st March 2019.**
- 6) In checking the minutes the expenditure is reconciled monthly and a monthly report is produced for members giving the up to date position at every meeting.**
- 7) All account payments are agreed by members and signed off by two councillors and minuted at the monthly meetings.**
- 8) PAYE is being correctly operated and quarterly tax payments made by cheque to the Tax Authority. The basic tools tax program is operated by the clerk and budgeted and actual tax amounts are recorded.**
- 9) The Parish has a precept of £16894.00 per annum, and internal controls ensure that all payments are signed off by two council members at monthly council meetings.**
- 10) The Parish Council has a risk assessment schedule that is reviewed and updated on an annual basis.**

In conclusion I agree that the accounts produced are materially accurate and correct to the best of my knowledge, and I have no reservations in putting the accounts forward for external audit examination.

Mr Fred Cumpstey

Internal Auditor

29th April 2019