

## **CHRISTINE FITZGERALD**

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### **Internal Audit 2015-16**

I have completed an internal audit of the financial records for Chevington Parish Council.

1. Parish Council minutes showing payments have been checked against invoices. Cheques have been issued for the correct amounts and traced through the bank account.
2. Vat repayments and money due to the Council has been received, recorded and banked.
3. Bank statements have been checked with receipts and payments and reconciliation figures confirmed
4. PAYE under Real Time has been submitted and confirmed by HMRC. There is a very slight discrepancy between the PAYE records submitted and the amount paid in salary and tax, namely 4p. It is not worth pursuing this small error.
5. Insurance documents have been checked with the asset register. Insurance appears to be showing only 3 grit bins but the asset register shows more and a dog bin. There is insurance cover for core Office Equipment, but none appears on the asset register.
6. All accounting records have been correctly kept.

Christine Fitzgerald  
Internal Audit  
25.4.2016