

CHRISTINE FITZGERALD

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CHEVINGTON PARISH COUNCIL

INTERNAL AUDIT REPORT

2017/2018

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

1. Schedule of payments recorded in Minutes of Parish Council meeting correspond with payments made. Invoices checked and payment record followed through accounts and bank statements. Errors have been discovered in recording payments and some items have not been claimed. All have been discussed with the clerk. List of amendments made attached.
2. Income received and recorded. Sale of computer missed from summary
3. Bank statements have been checked with payments and receipts and reconciliation figures confirmed.
4. PAYE is now administered by SALC and payments sent to HMRC as instructed by SALC.
5. Insurance documents have been checked with the asset register.
6. Financial Regulations, Accounting and Audit Control section 2.2 Bank reconciliation to be completed every quarter and signed by Councillor who is not a signatory of the bank. No evidence that this is being carried out. Discussed with clerk
7. Financial Regulations 6.11 Sealed envelopes held by Chairman with passwords. I assume passwords will be changed once the internal audit is completed and information returned to the clerk.
8. VAT has been claimed. All invoices must be made payable to the Chevington Parish Council. If Councillors or the clerk, purchase anything on behalf of the Parish Council they must ask for invoices to be made payable to the Parish Council.

I confirm that all records have been checked and statements agreed with payments.

Christine Fitzgerald



Internal Auditor
20 April 2018