

## Yate & Pickup Bank Parish Council

### Internal audit report for the financial year ended 31<sup>st</sup> 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 clerk 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 31<sup>st</sup> March 2019.
- 6) In checking the minutes the expenditure is reconciled monthly and a quarterly report is produced for members giving the up to date position at the quarterly meetings .
- 7) All account payments are agreed and minuted.
- 8) PAYE is correctly operated and quarterly tax payments made.
- 9) The Parish has only a small precept of £3330.00 per annum, but internal controls ensure that all payments are signed off by two council members at the council meetings.
- 10) The council has an up to date Risk Schedule in compliance with Regulation 4 of the Accounts and Audit(England) Regulations 2011. The risk schedule is reviewed annually.

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

29 April 2019