

I was unable to adequately cover and confidently sign off the following internal control objectives:

A. Appropriate accounting records have been properly kept throughout the financial year.

I was unable to check a number of payments made back to authorised, invoices or receipts. Limited accounts were shown and regular bank reconciliations were not signed off.

C. The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.

Documented Parish Council objectives, a risk assessment, or risk register was not provided.

D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves where appropriate. Budget statements were not provided, nor were ongoing budget reports with analysis of variances to plan together with year end forecasts.

F. Cash payments were properly supported by receipts, all cash expenditure was approved and vat appropriately accounted for.

No cash accounts were available to audit.

L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant information.

Not provided.

O. The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

No evidence provided and not covered by the audit.

Improvement Measures:

I understand that you will start to use the accounting cash book spreadsheet and accounts I have provided. This will ensure that the accounts are regularly reconciled to bank statements and that a detailed Income & Expenditure statement can be presented to the P.C. on a regular basis.

All expenditure will be evidenced and its appropriate authorisation will be documented.

Budget plans and statements should be provided.

A risk register should be kept.

Can you give me a call to discuss further please?

thanks.

Fiona Hatchman.

Additions Accountancy Ltd