

HOLTON LE CLAY PARISH COUNCIL  
INTERNAL AUDIT REPORT  
YEAR 2018/19

I have examined the documents in respect of the audit for Holton le Clay parish council and would report as follows:

- a) The Accounts are kept on the RBS system, and there is a comprehensive audit trail of monthly income and expenditure and balances, which is clear to read and includes information and notes from the Clerk/RFO.
- b) All payments are supported by invoice and documentation, payments by SO/DD are reviewed and agreed and VAT is accounted for and claimed.
- c) Financial Regulations, Financial Risks and policies were reviewed during the financial year and agreed. Standing Orders were reviewed. Insurance requirements were discussed and amended where necessary and reports from auditors reviewed by members. Policies are to be updated and reviewed throughout the coming year, including Data Protection.
- d) Reports on expenditure and income and monthly balances given to members at each meeting, together with a schedule of payments. Budgets were reviewed and reports of expenditure against budget regularly received.
- e) Income was promptly banked and accounted for, with clear audit trail of receipts against RBS printout noted. Burial receipts were correctly recorded separately and in separate accounts.
- f) There is no petty cash held.
- g) PAYE is operated on behalf of the Council by local accountant firm, tax, pension and NI contributions noted.
- h) The asset register was approved and is up to date and comprehensive.
- i) Regular bank reconciliations undertaken and year end reconciliation carried out.
- j) The accounting process is correct, all agrees to the software printout and there is an adequate (better than adequate) audit trail.

I am content to sign the Internal Audit section of Audit for Holton le Clay Parish Council. I did query the VAT receipts and the Clerk spoke to RBS and I am satisfied that all is in order based on the information provided. The clerk has again done excellent job in keeping accurate records and accounts, preparing the documentation for audit and producing regular updates to Council. She should again be congratulated on the excellent work done in this regard.

J. Cooper BSc