



16<sup>th</sup> September 2019.

To: The Chairman and elected Members, Nettleham Parish Council

**Internal Audit Report.**

I visited the offices today in order to carry out an interim internal audit review covering the financial period 1<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019.

For the purpose of audit and accounting practice, original submitted documents may now contain ticks, signatures or dates in green ink; this is common practice by internal / external auditors and is widely recognised and accepted as proper practice.

**Items included in the scope of this intermediate audit:**

- Allotment Fees & Charges
- Authorisation of Expenditure
- BACS Payments
- Bank Reconciliation
- Bank Statements
- Budget: Expenditure / Monitoring
- Cashbook Entries
- Cemetery Fees & Charges
- Cheque Book Entries
- Financial Regulations
- Income
- Invoices
- Insurance
- Minutes
- Risk Register
- Salaries
  - PAYE
  - NI
  - Pension Contributions
- Standing Orders
- VAT

**Items excluded from the scope of this audit:**

Asset Register (under review)

**General Notes**

**Payments:** The Council has (by resolution) during the 2019/20 administration period to approve the continued use variable direct debit for utility supplies and other payments as appropriate.

## **Statement of Internal Audit**

I am satisfied that the accounts and bank balances for this period are financially correct and that adequate and robust measures are in place and being utilised ensuring correct financial record keeping and best practice financial reporting to the Council.

The Parish Clerk & RFO, the Facilities Manager and the Finance Assistant should all be thanked for their continued hard work in respect of the overall administration on behalf of the Parish Council. The keeping of and presentation of accurate, comprehensive and robust documentation and financial records on behalf of the Parish Council should be noted.

It is noted that the Parish Clerk has recently attained the CiLCA qualification and I would be obliged if you please extend my congratulations to Mrs Locker.

I wish to take this opportunity to thank all members of staff for their courtesy and assistance extended to me during this visit.

I have no reservations on issuing this interim statement of satisfaction in respect of the financial accounts and procedures for the financial period 1<sup>st</sup> April 2019 to 30<sup>th</sup> September 2019.

*Steve Fletcher*

Mr S Fletcher

IMO; Dip Ed (MA); CiLCA; MILCM; PSLCC; CertHE: CG-LCM