


INTERNAL AUDIT

Lt Easton Parish Council  
15th April 2019

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| A) Appropriate accounting records have been kept properly throughout the year  | Satisfied this has been complied with. |
| B) This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.  | Satisfied this has been complied with. |
| C) This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.  | Satisfied this has been complied with. |
| D) The annual precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.  | Satisfied this has been complied with. |
| E) Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.  | Satisfied this has been complied with. |
| F) Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.  | This council does not hold petty cash. |
| G) Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.  | Satisfied this has been complied with. |
| H) Asset and investments registers were complete and accurate and properly maintained.   | Satisfied this has been complied with. |
| I) Periodic and year-end bank account reconciliations were properly carried out.   | Satisfied this has been complied with. |
| J) Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & Payments or income & expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded. | Satisfied this has been complied with. |
| Council Specific   |  |
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Yvonne Morton

  
15/4/2019