



LJC Bookkeeping Services

The Firs

Lower Metherell, Callington

Cornwall PL17 8BJ

Tel no: 01579 350962

28th April 2020

INTERNAL AUDIT REPORT 2019/2020 – ST AUSTELL BAY PARISH COUNCIL

I have completed the internal audit for March 2020 and the Annual Report has been signed in accordance with my findings. Testing was carried out as appropriate in line with the Financial Risk Assessment and is reported below:

- **Precept, Budgets and Reserves**

The precept was set for 2019/2020 after consideration of a budget and the level of free reserves. The receipt of precept is recorded in the ledger and on the bank statements. **No issues**

- **Other Income**

Other income was tested against supporting documentation and traced to bank and ledger. **No issues**

- **Staff Costs**

The Clerk's salary, allowances and additional hours worked were paid in accordance with the Council's approval and PAYE properly accounted for and applied. **No issues**

- **Payments**

Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed. **No issues**

- **Bank Reconciliations**

Regular bank reconciliations and ledger checks are carried out. Monthly budget reports are being produced and presented to Council. Internal control checks are regularly carried out satisfactorily. **No issues**

- **Asset Register**

The Parish Council's Asset Register was available and found to be properly maintained. **No issues**

- **Insurances**

The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues**

The Council has Risk Assessments and Risk Strategy policies in place.

No issues were found that required further information or investigation. Audit concluded satisfactorily.

Linda Coles
Internal Auditor