INTERNAL AUDIT REPORT FOR MANATON PARISH COUNCIL 2022-23

I have carried out the annual internal audit today and wish to report as follows

Proper Book-keeping : A random sample of payment processes was made, ensuring accuracy of input and external checking/verification. VAT listed correctly . All payments backed up by appropriate evidence. **No issues**

Financial Regulations : Have been reviewed, updated, approved and signed with action noted to constantly review. **No issues**

Standing Orders : Have been reviewed, updated, approved and signed.. **No issues**

Payment Controls : Authority of payments has been made by Council. All payments are within Council's legal powers. All cheque stubs were initialled. VAT claim submitted annually. **No Issues**

Risk Management : There is a risk management schedule in place. Insurance is in place. **No Issues.**

Asset Register Asset register in place. A review of asset value

Income Controls : Precept and grant properly and promptly received. Other income all properly evidenced. **No issues**

Petty Cash Procedures : No petty cash system in operation**. No issues**

Employment : . It is noted that the Clerk's salary had been increased. The increase should be reviewed on an annual basis according to NALC salary guidelines. Expenses have been paid with a once a year payment. **Review Salary at year end.**

Bank Reconciliation : Monthly reconciliations covering all accounts prepared and reported to Council. Year end reconciliation in place. **No issues**

Year End Procedures : Year end accounts prepared under Receipts & Payments. Approved by Council. External Audit report submitted. **No Issues**

Sarah Hearne

Date 4/04/2023