

**Mrs R Bourn
Hall farm
Midthorpe
West Ashby
LN9 5PS**

Tattershall With Thorpe Parish Council Internal Audit Report

June 2021

Ladies and Gentlemen,

As the appointed Internal Auditor I am required to conduct such tests as agreed necessary and sufficient to enable me to complete the Internal Auditor's Report contained within the Audit Commission's Annual Report Form for the appropriate financial year.

This is the report covering work carried-out on the records and statutory documents for the year ended 31st March 2021.

Presented below are the findings and recommendations resulting from the work carried-out with support information presented in the attached appendices.

With the exception of the points raised below it was considered that procedures were in place which facilitated the timely, accurate and safe execution of the council's business.

Yours faithfully

Mrs R J Bourn

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Appendix 1.**Internal Auditor's Check List****June 2021**

No	Proper Book-Keeping	Notes
A	Books made up to	31 st March 2021
B	Books made available to Internal Auditor	23 rd May 2021
2	Day to Day Transactions	
A	Standing Orders adopted	2018
B	Standing Orders reviewed	Overdue for review
C	Financial Standing Orders	2014
D	Financial Standing Orders reviewed	Overdue for review
E	Payments- See Appendix 2	Satisfactory
3	Risk Management	
A	Evidence of Assessment	Assessment produced
B	Copy Seen	Yes
C	Review carried out	
D	Insurance renewal (review carried out)	May 2020
4	Budget	
A	Adoption of Budget	October 2020
B	Evidence of budget review seen	Yes.
C	Contingencies included	Yes
D	Balances at Close projected	Yes
E	Comparison of spend with Budget	Yes
5	Income	Recorded
6	Petty Cash	None kept
7	Payroll	
A	PAYE Operation	Yes
B	Evidence from Inland Revenue	Yes
8	Asset Control	
A	Evidence seen/ Review carried out	Asset register seen
9	Bank Reconciliation	
A	During the year Evidence of completion Evidence of review	Yes, monthly Yes Chairman or RFO counter signed
B	At Year end Original Bank Statements seen. RFO Verified and countersigned. Internal Auditor Verification	Yes Carried June 2021
10	Year End Procedures	
A	Cash Book additions. Tested by Council Tested by Internal Auditor	Now computerised June 2021
B	Summary to section A of return form (I & E)	N/A
C	Adjustment to I & E	N/A
11	Other Matters	
A	VAT Last claimed to Last Payment received	Claimed 31 st March 2021 April 2021
B	Standards Board: Any referrals	No
C	Any Other relevant matters	No
12	Other test in relation to identified risks.	N/A