

INTERNAL AUDITOR REPORT

LEGBOURNE PARISH COUNCIL

23rd April 2024

I have examined the records, financial and administrative, of Legbourne Parish Council for the purpose of end of year 2023/2024 audit and report as follows:

Accounting records

These are kept neatly and accurately on spreadsheet and reflect all income and expenditure during the year.

Financial Regulations/Standing Orders

These policies were reviewed during the financial year. Expenditure was properly approved and payments made by BACs after authorisation. VAT was accounted for but there does not appear to have been any VAT receipts for 22/23. There is a small VAT element to claim back for 23/24.

Risks

Payments are supported by invoices

Precept

The precept process was undertaken by discussion and reports on progress throughout the year have been regularly minuted.

Income

Income has been properly received and recorded.

Petty Cash

There is no petty cash, expenses incurred by the Clerk are reclaimed on receipts.

Salaries

A proper PAYE system has been set up for the Clerk's salary and evidence of its management has been noted. The Clerk operates the Government's free "Real Time Information" system.

Assets

Assets are recorded and asset register kept up to date.

Reconciliations

Regular reports are given to Council including bank balances and proper reconciliations have taken place throughout the year with a final year end reconciliation in place.

Accounting Statements

These are carried out properly as receipts and payments system.

Public Rights

The relevant notice of public rights for examination of 22/23 accounts was posted on the council's website.

General

I am confident that the Parish Council of Legbourne operate a good sound financial system, all risks are noted and acted upon and the Clerk keeps members fully up to date with financial matters. There are no items of concern to raise.

J. Cooper BSc

23rd April 2024