

I have examined the records and administration methods via your Clerk, Alison Utting, including:

- Bank reconciliation between stated balances and actual in bank
- Expenditure approval processes
- Supporting invoices
- Proper treatment and payment of VAT
- Annual budgetary process
- Precept setting and receipt
- Income received and any required treatment of grants
- Salary and PAYE arrangements for the Clerk
- Appropriate asset register
- General accounting statements, Day Books, explanation of significant variances, annual report for external audit

One item not covered in my audit was Petty Cash (there is none).

We discussed ring fencing some of your funds which appears to be in progress.

I am satisfied that all the above are in good order and have no observations nor reservations on any detail therein.

I am also content that the Clerk has made the Council aware of the current financial systems and procedures in place and the Council are comfortable with these.



R L GROOME

Internal Auditor