

## Livesey Parish Council

### **Internal audit report for the financial year ended 31<sup>st</sup> March 2023**

**In carrying out the internal audit I focused on the following areas:**

- 1) The Parish Council operates computer spreadsheets so all sheets were checked for accuracy and formulae proved.
- 2) All figures transferred to the annual return were checked and cross referenced.
- 3) All payments were checked and appropriate invoices and payments to the Parish confirmed and checked to the payments sheet and the appropriate cheque book number.
- 4) The bank reconciliation was checked and proved to be arithmetically correct.
- 5) Copies of the bank statements were available and agreed to the closing balances in the ledger at 31<sup>st</sup> March 2023.
- 6) In checking the minutes, the expenditure was reconciled monthly and a monthly report was produced for members giving the up-to-date position at every meeting.
- 7) All account payments were agreed by members and signed off by two councillors and minuted at the monthly meetings.
- 8) PAYE was being correctly operated and quarterly tax payments made by cheque to the Tax Authority. The basic tools tax program was operated by the clerk and budgeted and actual tax amounts were recorded.
- 9) The Parish had a precept of £19834.00 per annum, and internal controls ensured that all payments were signed off by two council members at monthly council meetings.
- 10) The Parish Council had a risk assessment schedule that will be reviewed and updated in May 2023.

**In conclusion I agree that the accounts produced are materially accurate and correct to the best of my knowledge, and I have no reservations in putting the accounts forward for external audit examination.**

**Mr Fred Cumpstey**



**Internal Auditor**

09/05/2023.