

## Report of the annual internal audit of Melton Constable Parish Council for the year ended 31st March 2018

I confirm that I have acted independently and on the basis of the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the relevant period.

I have followed the 'Governance and Accountability for Local Councils Appendix 9 – An Approach to internal audit testing'.

I have completed the Annual internal audit report 2017/18 and agreed with all the objectives (except for petty cash records which are not applicable).

Although overall I am in agreement that the council has complied with their responsibilities, I would make the following observation:

*Cheque stubs – signatories initials missing or just one set of initials.*

Cheque 101919 – window repair – no supporting invoice and no initials on the cheque stub.

As invoices to December 2017 did not have any reference to corresponding cheque numbers, this made verification very difficult. It is noted that cheque numbers are now being written on invoices which will aid future audits.

Invoice 204475 CGM Grounds Maintenance for March, paid by standing order on 3<sup>rd</sup> April is attached to a credit note 193568. Where is the credit? Grounds maintenance April is recorded in the minutes as being £138.49 but invoice and standing order is for £134.46. Invoice 208951 Grounds maintenance Sept £138.49, cashbook shows £134.46. Would suggest that future payments made by Standing Order make reference to the corresponding invoice number for clarification.

Payslip 31<sup>st</sup> December 2017 shows clerks pay as £130.36, PAYE as £32.40. cheque confirms Clerk received gross pay £162.76. Payslip 31<sup>st</sup> March 2018 shows net pay £520.68 being paid (with tax refunded) £488.28 being three lots of monthly salary £162.76 which was paid. If salary is monthly paid then payslips need to reflect this.

VAT recovered but no supporting documentation received.

No asset register was received or could be viewed on website. Fixed term assets recorded on accounting statement as £131000. Unable to verify.

No evidence that progress against the budget was regularly reviewed.

Regards

Jo



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