

INTERNAL AUDIT

Gt Saling

8th April 2019

A) Appropriate accounting records have been kept properly throughout the year	Satisfied this was complied with
B) This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Satisfied this was complied with
C) This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Satisfied this was complied with
D) The annual precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Satisfied this was complied with
E) Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Satisfied this was complied with
F) Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.	Petty Cash not held by this council
G) Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	Satisfied this was complied with
H) Asset and investments registers were complete and accurate and properly maintained.	Satisfied this was complied with
I) Periodic and year-end bank account reconciliations were properly carried out.	Satisfied this was complied with
J) Accounting statements prepared during the year were prepared on the correct accounting basis (receipts & Payments or Income & expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records, and, where appropriate debtors and creditors were properly recorded.	Satisfied this was complied with
Council Specific	
Trust Funds	

Yvonne Morton



8/4/2019