

Easton Parish Council Internal Audit Report.

For the year ended 31st March 2022

Our internal audit has been carried out and we comment on the internal control objectives as below:

### **Accounting Books**

All transactions are entered onto the Scribe System according to the bank income & expenditure and purchase invoices received. Our internal audit is made on a cashbook basis, and all figures agree when the audit is carried out on an income & expenditure basis. All entries were correct. The presentation of the records was excellent, all invoices/receipts were filed in order.

### **Financial regulations, payments & VAT**

We carried out an inspection of a random sample of payments, we confirm that all payments were supported by an invoice and approval had been obtained for all. VAT Returns were completed and submitted via Scribe.

### **Petty Cash payments**

Petty cash was not covered in the audit as a petty cash system is not used.

### **Salaries & Wages**

All salary and wages payments are approved on a monthly basis. PAYE is being correctly paid to HMRC each month by the payment deadline.

### **Bank account reconciliations**

A year end bank reconciliation has been provided and agreed. Regular monthly bank reconciliations have been performed.

The monthly bank reconciliations were presented to the Chairman and agreed and signed.

The Annual Return has been completed and signed before the required 30th June 2022.

Signed: 

Dated: 21/4/2022



Carried out by:  
SCS Accounting Solutions Ltd  
Unit 5, Broadway Barns  
The Broadway, Scarning  
Dereham, NR19 2LQ  
Telephone: 01362 691275

Internal Audit carried out for Easton Parish Council

For the year ended 31st March 2022

**Cash Book**

|                                    |                    |
|------------------------------------|--------------------|
| Balance brought forward 01/04/2021 | £53,882.34         |
| Total Expenditure                  | £374,538.86        |
| Total Income                       | £898,295.53        |
| Balance as at 31st March 2022      | <u>£577,639.01</u> |

**Bank Reconciliation**

**Account Balances**

|                          |                    |
|--------------------------|--------------------|
| Barclays Current Account | £5,126.19          |
| Barclays Deposit Account | £568,805.62        |
| HCR Client Account       | £3,707.20          |
|                          | <u>£577,639.01</u> |

We confirm that the year end bank reconciliation has been agreed and checked as above. All outstanding cheques have been verified. Bank statements have been supplied showing the balances as at 31st March 2022.

Signed: 

Dated: 21/4/2022



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