

## Internal Audit Report for Langford Budville Parish Council

Financial Year 2016 - 2017

Jill Larcombe  
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19<sup>th</sup> April 2017

Internal Audit Test	
Precept agreed and minuted	Yes
Budget discussed and agreed	Yes
Interest gross and correct	Yes
Salary correct and approved.	Yes
Payments correct amount	Yes
Payments VAT correctly recorded	Yes
Payments minuted	Yes
Voucher or invoice supports payment	Yes
Cheque stub initialled or return cheque	Councillors signing cheques should initial cheque stubs
Petty Cash documented properly	No petty cash
Insurance	Yes
Risk Assessment	Yes
Cash Book up to date	Yes
Cash Book arithmetic	Yes
Cash Book balanced	Yes
VAT reclaimed properly	Yes
Clerk's expenses reasonable	Yes
Bank Reconciled	Yes
Fixed Assets agreed	Yes – Council assets are not subject to depreciation
Standing Orders agreed	Yes
Financial Regulations agreed	Yes

As a person independent of the Council I have carried out the above tests to evaluate risk management, control and governance processes. There were no matters of concern from the above tests.

*Jill Larcombe*

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