



LJC Bookkeeping Services

The Firs
Lower Metherell, Callington
Cornwall PL17 8BJ
Tel no: 01579 350962

5th May 2022

INTERNAL AUDIT REPORT 2021/2022 – ST CLEER PARISH COUNCIL

I have completed the internal audit for March 2022 and the Annual Report has been signed in accordance with my findings. Testing was carried out as appropriate in line with the Financial Risk Assessment and the Accounts and Audit Regulations 2018 and is reported below:

- **Precept, Budgets and Reserves**
The precept was set for 2021/22 after consideration of a budget and the level of free reserves and is minuted, £66,762. The receipt of precept is recorded in the ledger and on the bank statements.
No issues
- **Other Income**
Other income was tested against supporting documentation and traced to bank and ledger. **No issues**
- **Staff Costs**
Salaries, allowances and additional hours worked were paid in accordance with the Council's approval and PAYE properly accounted for and applied. **No issues**
- **Payments**
Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed.
No issues
- **Bank Reconciliations**
Regular bank reconciliations and ledger checks are carried out. The end of year reconciliation has been properly carried out. **No issues**
- **Asset Register**
The Parish Council's Asset Register was available and found to be properly maintained. **No issues**
- **Insurances**
The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues**

The Council has Risk Assessments and Risk Strategy policies in place and is in the process of updating. No issues were found that required further information or investigation. Audit concluded satisfactorily.

Linda Coles
Internal Auditor