

Garvestone Reymerton & Thuxton Parish Council
Internal Audit Report for year ending 31st March 2019

2017/18 Audit

There are no outstanding items from last year's report.

2018/19 Audit

The audit was carried out using the Governance & Accountability for Smaller Authorities in England (March 2019) Practitioners' Guide as a reference point.

2018/19 Annual Return

On the basis of this guidance, and in the context of the scope of the Council's activities, I have completed the Internal Audit page of the Annual Return with a "yes" response to eleven of the twelve statements contained in this section, and a "not covered" to the other (F Petty Cash). A brief explanation of the not covered response (copy attached) has, as required, been included with the annual return.

Areas for Action

The statements contained in the Internal Audit section of the Annual Return are to demonstrate that internal control objectives, procedures and controls are in place and have been met during the year. The "yes" responses show that this is the case.

However, although not warranting a "no" response to any of the statements, there are two minor matters to be addressed:

VAT Recording & Reclaim

The April 2018 Financial Report includes a spend of £19.73 on a laminator; £3.29 of this was VAT. This was not recorded separately and therefore not included in the reclaim submitted in February 2019.

Financial Report – Expenditure (Sept 2018)

There is no breakdown of Clerk's expenses in support of the claim.

SIGNED

N. Kennedy
6th June 2019