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

14th April 2022

INTERNAL AUDIT REPORT 2021/2022 – BOTUS FLEMING PARISH COUNCIL

I have completed the internal audit for March 2022 and signed the Annual Report in accordance with my findings. Testing was carried out as appropriate in line with the Accounts and Audit Regulations 2015 and is reported below:

- **Precept, Budgets and Reserves**
  The precept was set at £20,000 after consideration of a budget and the level of free reserves. 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**
  The Clerk's salary was tested to agree with the minutes approving the Clerk's pay scale. Accounted for appropriately.
  No issues

- **Payments.** Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed appropriately. ***No issues***

- **Bank Reconciliations.** Bank reconciliations found to be correct. ***No issues***

- **An Asset Register** is being maintained. **No issues**

- **Insurance**. The insurance cover in place was reviewed and appears adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues.**

Linda Coles
Internal Auditor