

## **Internal auditors notes - Heydour Parish Council 22/23**

I have signed off the internal audit and summarise my comments as follows:

### **Bank rec's**

Nice and easy that the bank statement to 31/3/23 tallies exactly to the closing balance in the payments book – there are no outstanding payments and the carry forward figure of £6903.63 is correct.

Bank rec's going forward: Suggest for transparency and to evident the correct bring forward figure on each reconciliation;

Use opening balance of £6903.63

Less cleared payments to the date of the next statement, which will be the closing balance on the statement AND THE OPENING BALANCE ON THE NEXT REC.

Use an additional column to detail any uncleared payments to illustrate available funds.

### **Accounting statement 2022/23**

I have enclosed my copy - this is correct

### **Payments book**

There was a discrepancy due to a third party administration error of the grand sum of 44p – this was properly accounted for however the figures in the payment book should reflect those on the bank statement not vice versa.

### **HMRC**

I note there are no payments in respect of tax and NI in relation to the Clerk's remuneration – this reflects a revised tax code

### **Variance Document**

This may need to include HMRC changes - I have not yet seen this document but will be happy to sign off via email if required.

### **VAT**

VAT has been properly reclaimed and accounted for in 2022

### **Agendas and Minutes**

Agenda's and Minutes have been properly issued during the year.

### **Policies**

The volunteer policy has been reviewed along with the financial risk assessment. Other policies are due for review in May 2023.

Budgeting has been discussed in relation to the 2023/24 precept application and Parish Improvements.

Prepared by  
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