3 Beanhill Crescent,
Alveston
Bristol
BS35 3JG

23rd April 2021

Westerleigh Parish Council

Sue Simmons
39 Longs View
Charfield
GL12 8HZ

Dear Sue,

Internal Audit Review – April 2021

I can confirm that I completed an internal audit of Westerleigh Parish Council on the 22nd and 23rd of April 2021. The objective was to provide an independent opinion on both the operational and financial procedures of the Parish Council and I am pleased to report that the standard of procedures within the council are once again exceptionally high. All items raised at the previous years' internal report were advisory and were not necessary to rectify, no issues of significance have been raised at this years' audit.

I was pleased to find that:

1. There are regular monthly meetings of the Council and its Committees and the annual budget and precept was set by the Finance Committee and approved at a Council meeting of 11th January 2020 item 2902/2903.
2. A full set of monthly reports is produced and walk through testing confirmed that the Year End Financial Statement agreed to the accounting System;
3. Bank reconciliations are produced monthly and the year end bank reconciliation agreed to bank statements;
4. A thorough audit trail is retained to support transactions and walk through testing confirmed entries to agree at all stages in the process;
5. Payroll, salary and expenses records are clear and transparent;
6. A schedule of risk assessments and health and safety inspections are in place and operating.

A note for Councillors:

1. Consider obtaining advisory IT support for Clerk.

Please find my invoice for the work undertaken which is also attached to this letter.

I would like to thank you for the organised way in which all paperwork was prepared to allow me to carry out the audit from home (due to Coronavirus restrictions) and your prompt response to questions raised. Should you require any further information, advice or assistance on any aspect of the report please do not hesitate to contact me.

Kind Regards

Graham Smith

Westerleigh Parish Council

Key Control Objectives

A. Appropriate accounting records have been kept properly throughout the year. - Yes

B. The council's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for. - Yes

C. The council assessed the significant risks to achieving objectives and reviewed the adequacy of arrangements to manage these including Covid regulations 2020/21. - Yes

D. The annual precept requirement resulted from an adequate budgetary process; progress against budget was regularly monitored; and reserves were appropriate. - Yes

E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for. - Yes

F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for. – N/A

G. Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied. - Yes

H. Asset and investment registers were complete and accurate and properly maintained. - Yes

I. Periodic and year-end bank account reconciliations are properly carried out. - Yes

J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, were supported by an adequate audit trail from underlying records, and where appropriate debtors and creditors were properly recorded. – Yes

K. If the authority certified itself as exempt from a limited assurance review in 2019/20, it met the exemption criteria and correctly declared itself exempt. **("Not Covered" should only be ticked where the authority had a limited assurance review of its 2019/20 AGAR). –** Not covered

L. N/A

M. During Summer 2020 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations. - Yes

N. The authority has complied with the publication requirements for 2019/20AGAR. – Yes

No.	Matters Arising from Review	Potential Consequence	Recommendations & Management Comment (Where Applicable)	Responsible Officer, Proposed Timescale and Priority
1.	**HIGH PRIORITY RECOMMENDATIONS**			
1.1	None			
2.	**MEDIUM PRIORITY RECOMMENDATIONS**			
2.1	None			
3.	**LOW PRIORITY RECOMMENDATIONS**			
3.1	Consider opening an additional bank account with a different bank to Nat West. It is noted that the council funds at Nat West exceed the Government Compensation scheme of £85,000.	Council Funds exceeding £85,000 may be at risk although highly unlikely!	Whereas this item was presented at last audit Item for Councillors to consider	RFO / Council
3.2	It is worthy of mention the excellent website and the full and concise information relating to Council / Council business contained therein.	Residents are kept fully up to date with Council activities.	N/A	N/A **PTO**

3.2	IT system support and advice is not immediately available to clerk.	Disruption and delays to continuity if an IT problem should arise. Delay in taking advantage of new technology.	With increasing innovation, procedures and legislation relating to IT it may be advisable to have available an expert to refer to. (For example – Changes to legislation may allow increased use of technology, backing up to "The Cloud" has advantages over memory sticks. Issues relating to hacking & data protection could be immediately dealt with etc.	RFO may be allowed the time to investigate.

Control Sheet 1 - Cash Book

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - Books of account have not been properly kept throughout the year.	A comprehensive and transparent cash-book is maintained to ensure that all financial transactions are adequately recorded.	For manual cash-books (physical or spreadsheet), ensure that separate columns have been prepared, clearly showing income sources, expenditure categories and VAT.	Good Control of Cashbook and reconcilliations
2			Ensure that the cash-book is up to date.	Confirmed - up to date
3			Ensure that the cash-book clearly records a running balance and that this is accurate.	Confirmed - accurate
4			Reconcile the cash-book to the cancelled and spoilt cheques and investigate any anomalies.	No Cheques used in year. 4440 Cancelled was used to confirm account details to PWLB
5			Examine the cash-book for any unused cheques and ascertain the reason for their omission.	N/A

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Conclusion:	Good
Opinion:	Good

Control Sheet 2 - Documents & Procedures

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	The Council's Standing Orders and Financial Regulations have not been documented or are out of date.	The Council has documented and adopted Standing Orders and Financial Regulations which are up to date, to ensure that accounting transactions are appropriately approved.	Review the Council's Standing Orders and record how frequently/when they were last reviewed.	S/O approved at meeting of 14/10/19 Reviewed 23rd March 2020 Minute reference 219 re Covid Regs, reviewed and extended at each meeting
2			Review the Council's Financial Regulations and record how frequently/when they were last reviewed.	Finance Regs approved at meeting of 14/10/19 Reviewed 23rd March 2020 Minute reference 219 re Covid Regs and reviewed and extended at each meeting thereafter
3			Ensure that there are no inconsistencies between the Standing Orders and Financial Regulations, e.g. financial delegation limits and quotations.	Confirmed OK as Meeting 23/3/20 item 219 covers approval of delegated decisions
4			Examine a sample of quotes and record the process for awarding the contract/check this was minuted and establish how contracts are monitored thereafter.	Thourough discussions are minitued with regard to development of Lake Managers Lodge and appropriate due dillegence and correct procedures followed when applying for PWLB loan.

5	Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	Record the procedures for purchasing with regards to approval, budget provision, preparation, authorisation, receipt of deliveries, certification of invoices and updating the cash-book	Note 219 of Finance Committee 23rd March 2020.Taking into account ammendment all procedures are followed through correctly.
6	2 - Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	For a sample of invoices, ensure that the Clerk has confirmed the following: 1. The goods/services are bona/fide and are appropriate to the Council's activities: 2. The goods have been received; 3. The invoice is arithmetically correct; 4. VAT has been properly accounted for.	Checked & Confirmed on 2 sample months.
7	2 - Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	Using the same sample, reconcile the invoices back to the cash-book and confirm that they have been correctly entered.	Confirmed

8	2 - Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	For the same sample, ensure that the invoices were presented / reported to Full Council.	Confirmed
9	2 - Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	Ascertain whether supporting documentation is received for every purchase of goods or services and document any exceptions.	Invoices received for purchases and due process followed, confirmed and verified by councillors. Monthly DD's or Standing Orders have been approved by Council.
10	2 - Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	Examine a sample of high value purchases (above the limit specified in the Council's Standing Orders/Finance Regs.), and ensure that an appropriate number of quotations received.	Extensive quotation comparison exercise took place over 4 companies and discussed through council meetings in 2019.
11	2 - Purchases are not properly recorded or authorised.	Adequate purchasing procedures are in operation for goods and services to ensure they are properly recorded and authorised.	Ascertain whether alterations to cheques, invoices, orders, vouchers and other manual records / documents are made in ink, and enquire whether the use of Tippex is prohibited. ICQ10	N/A elecronic

12	2 - Purchases are not properly recorded or authorised.	Proper controls exist regarding cheque signatories.	Councils are no longer required to ensure that 2 signatures are obtained for items of expenditure. Establish the Council's procedure for authorization of expenditure (how many signatures), and if only 1 signature is required, ensure that there are adequate controls regarding reconciliation of banks etc. Examples: Monthly bank reconciliations to Council, with original bank statements; Councilor's rotate the task of re-performing bank reconciliations.	Controls in place and adequate

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Conclusion:	Good
Opinion:	Good

Control Sheet 3 - Security & Risk

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - Financial duties have not been allocated to an employee of the Council.	Financial duties have been allocated to the Clerk to ensure that a Responsible Finance Officer is employed by the Council.	1.01.1 - Check the Parish Clerk's job description to ensure that financial duties are specified.	Clerk also RFO
2	2 - Full Council and Sub-Committee meetings are not adequately governed.	All meetings are adequately attended, covered and recorded to ensure that the Parish Council is well governed.	For the last 3 meetings of the Full Council, ensure that for each meeting: - It was quorate; - Minutes are adequate; -Minutes are in a sequential numbered format; -Minutes & supporting documentation have been signed by the Chair as an accurate record.	Meetings taken place virtually on "Zoom" software. Quorate and minutes covering meetings is evident, accurate and signed.
3	2 - Full Council and Sub-Committee meetings are not adequately governed.	All meetings are adequately attended, covered and recorded to ensure that the Parish Council is well governed.	Ensure that the presentation of the Internal Audit report has been recorded in the Full Council minutes, and document any concerns recorded.	Internal Audit covered on minute ref. 2757 (4/5/20) & 2773 (1/6/20)

4	2 - Full Council and Sub-Committee meetings are not adequately governed.	**Control:** 2.01 - All meetings are adequately attended, covered and recorded to ensure that the Parish Council is well governed. **Evaluation:** Not Yet Entered	2.01.3 - Ensure that the presentation of the External Audit report has been recorded in the Full Council minutes.	Prentation to Cllrs of External Audit report was presented at meeting on 14th Sep ref - 2820
5	3 - The Council is not adequately insured.	The Council has adequate and valid insurance policies to ensure that all risks are mitigated.	Establish what insurance policies the Council has E.g. vehicle, equipment, sickness, buildings, contents, employers liability, etc.	Insurance cover with Zurich - Cover - buildings(the Chalet), Assets,Public Liability, Personal Accident, Financial, (Standard PC Insurance Policy).
6	3 - The Council is not adequately insured.	**Control:** 3.01 - The Council has adequate and valid insurance policies to ensure that all risks are mitigated.	3.01.2 - Ensure that all insurance policies are valid and record the expiration dates.	Expires 31st May 2020
7	3 - The Council is not adequately insured.	The Council has adequate and valid insurance policies to ensure that all risks are mitigated.	Establish the last time insurance provision for each of the areas covered were reviewed. ICQ05	Set 5 year Policy with Zurich 2020/21 is the final year of year of policy.

8	4 - The Council does not have adequate arrangements for assessing and managing its risks.	The Council has an adequate programme of risk assessments which are carried out on an annual basis to ensure that all risks are identified and managed.	Establish whether the Council is carrying out annual operational risk assessments and obtain evidence. This should include the backing-up of electronic records and associated recovery plans.	Risk Assessment provided and checked. Split into General, Financial Operational and included analysis of Covid Risks.
9	4 - The Council does not have adequate arrangements for assessing and managing its risks.	The Council has an adequate programme of risk assessments which are carried out on an annual basis to ensure that all risks are identified and managed.	Establish whether the Council is carrying out annual financial risk assessments and obtain evidence.	Council financial Risk assessment policy on Section 2 of risk assessment schedule.
10	4 - The Council does not have adequate arrangements for assessing and managing its risks.	The Council has an adequate programme of risk assessments which are carried out on an annual basis to ensure that all risks are identified and managed.	Establish whether a Health & Safety Schedule has been prepared to assist with the Council's duty of care to the public (eg play areas, hire of facilities etc).	H & S Schedules / ROSPA inspectiuons / risk assessments checked.

11	4 - The Council does not have adequate arrangements for assessing and managing its risks.	The Council has an adequate programme of risk assessments which are carried out on an annual basis to ensure that all risks are identified and managed.	Ascertain whether the Council has provided a loan to a local organisation. If so, ensure that an acceptable assessment of risk has been undertaken, including the ability of the organisation to repay, and the consideration to reimburse the cost to the Council (loss of bank interest)	N/A
12	5 - Bank accounts and cheque stationery are not adequately secured.	Adequate arrangements are in place to ensure the security of bank accounts and cheque stationery.	Establish where the cheques/cheque books are held and ensure that they are secure.	Cheques not used during year
13	5 - Bank accounts and cheque stationery are not adequately secured.	Adequate arrangements are in place to ensure the security of bank accounts and cheque stationery.	Examine all bank mandates and ensure that each account requires at least two signatures, from a number of Members of the Council.	No changes to bank signatories from previous year.

14	5 - Bank accounts and cheque stationery are not adequately secured.	Adequate arrangements are in place to ensure the security of bank accounts and cheque stationery.	Examine the unused cheques and record any that have been pre-signed by one or two signatories.	No pre-signed cheques
15	5 - Bank accounts and cheque stationery are not adequately secured.	Adequate arrangements are in place to ensure the security of bank accounts and cheque stationery.	Where online banking is used, document the controls for ensuring the security of the funds (e.g. who has view only access, who can move funds around/withdraw etc).	Cllrs who are approved for the bank mandates can (view only) the bank accounts with exception of the chair who has the facility to activate transactions in the event of any unforseeable circumstances.

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Conclusion:	Good
Opinion:	Good

Control Sheet 4 - Budgets

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - The budget has not been formally presented and approved by Full Council.	The final budget has been presented to and approved by the Council and has been signed by the Chair.	From a review of minutes, ensure that the final budget has been presented to and approved by Full Council, and signed by the Chair.	Budget approved at Full Concil 11/1/21 - 2902)
2	1 - The budget has not been formally presented and approved by Full Council.	The precept has been set in accordance with the budget.	Ensure that the precept has been set in accordance with the budget.	Precept request as recommended by Finance Committee (14/12/20) approved at Full Concil 14/12/20-2903)
3	1 - The budget has not been formally presented and approved by Full Council.	The precept has been set in accordance with the budget.	Reconcile the Precept in the cash-book to the Council's notification.	Confirmed Precept reconciled to cashbook
4	1 - The budget has not been formally presented and approved by Full Council.	The precept has been set in accordance with the budget.	Review the procedures for identifying where Public Works Loans are required to support the budget. Ensure that repayments have been factored into the budget.	Required for New Chalet & Associated works. Provision on budget has been allocated on spreadsheet.
5	2 - The budget is not regularly monitored.	A framework exists to ensure that the budget is regularly monitored and reported to Full Council.	Establish the procedure and frequency for monitoring the budget.	Monitored through reviews at meetings and reporting

6	2 - The budget is not regularly monitored.	A framework exists to ensure that the budget is regularly monitored and reported to Full Council.	Confirm and document the existence of a reporting framework.	Quarterly reports presented which shows income and expenditure against budget and forecasts future needs. Samples in quarterly F & GP meeting minutes.
7	2 - The budget is not regularly monitored.	A framework exists to ensure that the budget is regularly monitored and reported to Full Council.	Note all the budget headings that are, or are likely to overspend and identify the measures in place to rectify the situation.	Noting overspending (overall) occurs against budget and adequate reserves are in place.
8	2 - The budget is not regularly monitored.	A framework exists to ensure that the budget is regularly monitored and reported to Full Council.	From reviewing the reports that have been passed to Full Council, ensure that all reports and supporting documentation have been retained with the minutes to each meeting	No supprting document evident however minutes are detailed.
9	2 - The budget is not regularly monitored.	A framework exists to ensure that the budget is regularly monitored and reported to Full Council.	Ensure that a satisfactory amount of information has been presented clearly to Full Council and that the reports have been signed by the Chair.	Good detail in minutes and all signed.

10	3 - The Council has inadequate reserves.	The Council has adequate reserves to ensure that it remains financially sound should the need for unexpected expenditure arise.	Check the level of reserves for adequacy - see NALC guidance.	Reserves are healthy
11	3 - The Council has inadequate reserves.	The Council has adequate reserves to ensure that it remains financially sound should the need for unexpected expenditure arise.	Where reserves are in excess of the NALC guidance, establish whether there are earmarked reserves, or the Council's plans to reduce the reserves to an acceptable limit.	N/A

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Conclusion:	Good
Opinion:	Good

Control Sheet 5 - Income

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Confirm with the Clerk/RFO the location of all income streams Establish whether any large grants have been received.	Solar Panels, CIL, Property Rental, Fishing Rights, Wayleave & Interest. Grant received from Angling Trust (£5,000)
2	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Obtain a copy of the current scale of fees and ensure that they are reviewed on an annual basis.	N/A no income generators exist.
3	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Document the procedure for income collection and security and determine whether it is adequate.	N/A
4	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Ascertain whether a pre-numbered invoice is issued in respect of all lettings income due. Ascertain whether the invoice will be raised within 30 days of the service provision/sale.	N/A
5	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Obtain a record of invoices raised.	One invoice generated for Solar Panels.

6	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Select a sample of lettings and ensure the following:	N/A
7	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Examine the income shown on the past 3 paying-in slips.	N/A as only two pay in for the year from B. Gas refund (11/6/20) & Wayleave (25/1/21)
8	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Document the procedures for the transfer/authorisation of income being moved between Parish Council accounts.	Rental Deposit transferred to Deposit Protection Service (Finance 23/11/20 Ref 270. Otherwise no other t/fers between A/C's
9	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Establish the debt recovery procedures.	Procedures followed by Council for debt recovery
10	1 - Income due is not collected.	To ensure income due is collected, the Clerk has identified all income streams to the Council and has implemented adequate collection procedures.	Enquire whether any debts have been written off and whether the Council has a policy.	Completed under confidential minutes (discussed with Clerk)

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Conclusion:	Good
Opinion:	Good

Control Sheet 6 - Petty Cash

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - Petty cash payments are not properly authorized and controlled.	All petty cash expenditure is properly supported by receipts and approved.	Review 3 recent petty cash claims, and ensure that each item is supported by an appropriate receipt.	N/A
2	1 - Petty cash payments are not properly authorized and controlled.	All petty cash expenditure is properly supported by receipts and approved.	Establish the arrangements for authorizing petty cash claims and ensure that this has been followed for the above sample of 3 claims.	N/A
3	2 - Non-compliance with HMRC VAT regulations.	All VAT paid for items purchased via petty cash is appropriately accounted for.	Identify items where VAT receipts have been received, and ensure that VAT has been appropriately accounted for.	N/A

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Conclusion:	N/A
Opinion:	N/A

Control Sheet 7 - Salaries & Expenses

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - Salaries have not been properly paid/approved.	Payments made to staff or individuals are adequately recorded and authorised to ensure they have been approved.	Obtain a list of staff employed by the Council and identify any payments made to these staff from the cash-book. Identify what the payments were for and if they are legitimate.	N/A - Clerk only Employee payments are made for expenses and approved by Councillors.

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Conclusion:	adequate
Opinion:	N/A

Control Sheet 8 - Assets

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - The assets and investments are incorrectly stated in the Council's accounts.	Controls ensure that the asset register is complete, accurate and properly maintained.	Review the asset register and ensure it contains details of the location, area, cost, use, rents, review date etc.	Confirmed - Asset register existence and up to date.

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Conclusion:	adequate
Opinion:	N/A

Control Sheet 9 - Bank Reconciliation

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - Accurate bank account balances are not known.	Bank reconciliations are undertaken and reported on a frequent basis to ensure that the balances are confirmed and any discrepancies identified.	Establish how frequently bank reconciliations are prepared and reported to Full Council and assess for adequacy.	Monthly, reported through council reporting structure at F & GP meetings and system is adequate to meet requirements & risks.
2	1 - Accurate bank account balances are not known.	Bank reconciliations are undertaken and reported on a frequent basis to ensure that the balances are confirmed and any discrepancies identified.	Confirm the process for Councillors to sight bank statements supporting reconciliations.	During Covid Yerar information required by councillors had been emailed
3	1 - Accurate bank account balances are not known.	Bank reconciliations are undertaken and reported on a frequent basis to ensure that the balances are confirmed and any discrepancies identified.	Obtain a copy of the year end bank reconciliation for file and re-perform.	Opening and closing balances confirmed and pysical reconcilliation with bank statements undertaken . Adequate levels of funds available and earmarked where appropriate

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Conclusion:	Good
Opinion:	Good

Control Sheet 10 - Year End

22-Apr-21

PERFORMED BY: Graham Smith

Ref	Risk	Controls	Tests	Results
1	1 - The year end accounts are inaccurate and/or incomplete.	In accordance with the size of the Council, the Clerk-RFO has prepared the relevant financial accounts.	Review the accounts and ascertain whether they have been prepared using the correct accounting basis:	Format of accounts correct - It is noted that the Clerk is running manual accounts alongside Scribe to ensure accurate transition and is hoped to be fully utilised in 2021/22 the spreadsheet process is in order. .
2	1 - The year end accounts are inaccurate and/or incomplete.	In accordance with the size of the Council, the Clerk-RFO has prepared the relevant financial accounts.	Take a sample of entries from the accounts and check them back to the cash-book.	Completed on two monthly samples (June & Sept) and confirmed OK
3	1 - The year end accounts are inaccurate and/or incomplete.	In accordance with the size of the Council, the Clerk-RFO has prepared the relevant financial accounts.	Review the S137 expenditure and determine whether the expenditure level is within the statutory limits.	Completed and confirmed OK
4	1 - The year end accounts are inaccurate and/or incomplete.	In accordance with the size of the Council, the Clerk-RFO has prepared the relevant financial accounts.	Record the level of debtors and creditors recorded in the Council's accounts.	N/A - Debtors written off during the year

5	1 - The year end accounts are inaccurate and/or incomplete.	Year end reconciliations and returns have been completed in accordance with statutory guidelines.	Check that the Inland Revenue Salaries Return has been completed and submitted. Check all Payroll submissions and records agree to the cash-book.	Checked all OK
6	1 - The year end accounts are inaccurate and/or incomplete.	Year end reconciliations and returns have been completed in accordance with statutory guidelines.	Observe how frequently the RFO completes the VAT claims.	Annually

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Conclusion:	Good
Opinion:	Good

Graham Smith
Audit Services

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Phone 07889835109 Email graham_smith62000@yahoo.co.uk

INVOICE

INVOICE 21/001
DATE: APRIL 23RD 2021

TO:
Westerleigh Parish Council
39 Longs View
Charfield
GL12 8HZ

FOR:
Internal Audit

DESCRIPTION	HOURS	RATE	AMOUNT
Thu/Fri 22/23rd April – Internal Audit for year 2020/21. (Tests & Reports)	1 Day Charged	£225.00	£225.00
		TOTAL	£225.00

Please pay to – Barclays Bank Account – Graham Smith, Sort Code 20-60-88, Account Number - 60827894

Thank you