

<b>Client</b>	<b>The Lee Parish Council</b>	
<b>Clerk name:</b>	Hayley Farrelly	
	<b>Name</b>	<b>Date</b>
Pre Audit	Paula Sakalla	16 January 2020
Visit 1 Auditor:		
Year End Auditor	Alison Gale/Paula Sakalla	20/05/2020

Complete  
Yes  
No  
Yes

### Internal Audit Summary 2019-20



Annual Return – Compliance with Requirements		Not checked	Not applicable	Positive	Negative	Overall	Interim Recommendations	Year End Recommendations	Observations
<b>Box A</b>	Appropriate accounting records have been kept properly throughout the year.	0	0	4	0	100.00%	0	0	
<b>Box B</b>	This smaller authority met its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	0	12	22	2	91.67%	1	1	The Council should refer to the attached Internal Audit Observations
<b>Box C</b>	This smaller authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	1	0	8	2	80.00%	1	1	The Council should refer to the attached Internal Audit Observations
<b>Box D</b>	The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	0	2	16	2	88.89%	2	2	The Council should refer to the attached Internal Audit Observations
<b>Box E</b>	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	0	14	8	2	80.00%	0	0	
<b>Box F</b>	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	0	9	0	0	0.00%	0	0	
<b>Box G</b>	Salaries to employees and allowances to members were paid in accordance with this smaller authority's approvals, and PAYE and NI requirements were properly applied.	0	5	9	0	100.00%	0	0	
<b>Box H</b>	Asset and investments registers were complete and accurate and properly maintained.	0	4	4	0	100.00%	0	0	
<b>Box I</b>	Periodic and year-end bank account reconciliations were properly carried out.	0	2	10	0	100.00%	0	0	
<b>Box J</b>	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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	0	7	0	0	0.00%	0	0	
<b>Box K</b>	IF the authority certified itself as exempt from a limited assurance review in 2018/19, it met the exemption criteria and correctly declared itself exempt.	0	2	0	0	0.00%	0	0	
<b>Box L</b>	During summer 2019 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.	0	3	0	0	0.00%	0	0	
<b>Box M</b>	Trust funds (including charitable) – The council met its responsibilities as a trustee.	0	4	0	0	0.00%	0	0	

Total

<b>1</b>	<b>64</b>	<b>81</b>	<b>8</b>	<b>91.01%</b>
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