



LJC Bookkeeping Services

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

23rd May 2024

INTERNAL AUDIT REPORT 2023/2024 – WHITSTONE PARISH COUNCIL

I have completed the internal audit for March 2024 and the Annual Report has been signed in accordance with my findings. Testing was carried out as appropriate in line with the Financial Risk Assessment and is reported below:

- **Precept, Budgets and Reserves**
The precept was set for 2023/2024 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, allowances were paid in accordance with the Council's approval and PAYE properly accounted for and applied. **No issues**
- **Payments**
Payments were supported by invoice and receipts and VAT has been properly recorded. **No issues**
- **Bank Reconciliations**
Regular bank reconciliations and ledger checks are carried out. **No issues**
- **Asset Register**
The Parish Council's Asset Register was found to be properly maintained. **No issues**
- **Insurances**
The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues**

It is noted that the 'Parish Meal' is subsidised by the Parish Council, a practice that is not of commensurate benefit to all parishioners and there is no recognised power for the Council to spend public money in this way, when it benefits the few.

Audit concluded satisfactorily.

Linda Coles
Internal Auditor