

Internal Audit of Hornton Parish Council for 2022/23
Details of Areas Covered and Conclusions

I confirm that an audit was carried out on 21st April covering the following areas:

Examination of accounting records – checking receipts and payments to bank statements and to a sample of invoices and receipts. Checking VAT reclaim to itemised VAT on cashbook. Agreeing opening and closing bank balances to bank statements and bank reconciliation. Ensuring all accounting entries were consistently recorded on a cash accounting basis. Ensuring all monies due from precept and grants were correctly received and entered.

Asset Register – checking register against previous year and correct treatment of additions and disposals.

Budget for FY 22/23 and 23/24 – to examine budgetary process, reviewed evidence of monitoring actual expenditure against budget for FY 22/23 and process of setting budget for FY23/24 and assumptions made where any large increases or decreases have been made compared with previous year in setting of precept.

Salary

Confirmed that the Parish clerk is paid through a scheme registered with HMRC

AGAR and Exercise of public rights

Confirmation that all information required was published on the village website.

Conclusion

From the areas examined I have reached the conclusion that everything covered above was *satisfactory and that I have no recommendations for any improvements. I am therefore able to confirm that each of the internal control objectives as detailed on the AGAR internal audit report has been met.*



Nicholas Chadwick

21/04/2023
Date