

JENNIE GRIFFITHS
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INTERNAL AUDIT CERTIFICATE AND REPORT BUILDWAS PARISH COUNCIL

I certify that I have completed the Internal Audit for the year ended 31st March 2019 according to the books and records presented to me and in accordance with the Audit Commission requirements.

My audit included comprehensive examination of the Council's records, undertaking all tests as prescribed in Section 4 of the Annual Return, sufficient to give reasonable assurance that the Council's affairs are properly conducted and are free from material mis-statement.

I am satisfied that the records show:-

1. The Council complied with its financial regulations.
2. That all payments were supported by invoices, all expenditure was approved
3. VAT was appropriately accounted for.
4. The Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
5. The precept resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate.
6. Expected Income was fully received, properly recorded and promptly banked, VAT was appropriately accounted for.
7. Petty Cash payments (if petty cash is used) were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.
8. Salaries to employees and allowances to members are paid in accordance with the Council's approvals and all PAYE and NI requirements are properly applied.
9. Assets and Investments registers were complete and accurate and properly maintained
10. Periodic and year-end bank reconciliations were properly carried out.
11. 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 and adequate audit trail from underlying records and where appropriate debtors and creditors properly recorded.
12. If the Council certified itself as exempt from a limited assurance review in 2017/8 it met the exemption criteria and correctly declared itself exempt.
13. The Council has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.

No matters are brought to the attention of the Council:

Jennie Griffiths

19th April 2019