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Internal Audit Report Year End 31 March 2021

For Llansteffan and Llanybri Community Council

- Item 1. The appropriate books of account were kept electronically throughout the year.
- Item 2. Payments were supported by invoices, and all were approved by the council.
Vat has been properly accounted for. There was not a copy of the vat claim in the file.
I assume that this has not yet been completed.
- Item 3. A financial risk assessment was done by the council and covered all foreseeable risks with contingency plans.
- Item 4. The minute book confirmed that the precept demand requirement was related to a budget and discussed by council.
- Item 5. Income was received direct to the bank account and vat appropriately accounted for.
- Item 6. Petty cash is not used by the council, all expenditure is claimed as expenses.
- Item 7. Payroll records were complete and payment agreed to by council for the clerk.
In the payroll records was a letter from HMRC dated September 2020 giving a tax code to be used for the clerk wages.
This had not been actioned and BR was still being used.
- Item 8. The Asset register was examined and found to be complete and up to date. The records have not been reconciled to the insurance schedule. The council needs to check with the insurance company that there is sufficient cover for the assets it has according to the asset register.
- Item 9. Bank reconciliations have been carried out on a quarterly basis. Records of these are on the accounts file.
- Item 10. All accounting statements prepared during the year were correctly prepared.
- Item 11. Trust Funds. This item is not applicable to the council.

Jane Jamison
22 June 2021