

D. Precept

The precept was set after the council considered its budget requirements for the year.

There is evidence of financial monitoring reports being presented to council regularly.

E. Income

There were no unusual receipts or cash receipts during the year. The precept received was as per the precept request.

F. Petty Cash

Petty cash is not used by the council.

G. PAYE

The PAYE is administered using HMRC's Basic Tools, the clerk is paid according to timesheets. There is evidence of RTI submissions being made.

Other expenses payments to the clerk are reasonable but should be listed with the salary payment request.

H. Asset Register

The parish council maintains an asset register which has been reviewed during the year. There were no updates to the asset register during the year.

I. Bank reconciliations

There is evidence of bank reconciliation statements being presented to council regularly.

I have recalculated the year end bank reconciliation and confirm it is correct.

J. Accounting Statements

The parish council prepares the accounting statements on a Receipts and Payments basis and agree to the cashbook.

K. Exemption

The parish council has declared itself exempt from external audit. Part of the requirements of the exemption is to publish year end documents on the parish council website. For 2018/19 the bank reconciliation was not published. Please ensure all year end documentation as listed on the exemption certificate is published on the parish council website and notify me when this has been done

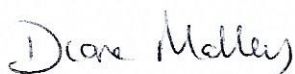
L. Exercise of public rights

It is a requirement that the notice for the exercise of public rights is published on the parish council website. Please ensure the notice for 2019/20 is published on the parish council website and notify me when this has been done.

General

In general, the accounting records are well organised. I would like to thank your clerk, Joanne Evans, for her assistance in the internal audit review and enclose my invoice for your attention.

Yours sincerely



Diane Malley MAAT