

accounting records

**F. Petty Cash**

Petty cash is not used by the council.

**G. PAYE**

The PAYE is administered using HMRC's Basic Tools and payments to staff are in accordance with approved rates of pay. There is evidence of RTI submissions being made.

**H. Asset Register**

The parish council maintains an asset register which has been reviewed 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; the start of year balance had been adjusted to take into account the closure of the Barclays Bank and the closing balance was treated as a receipt instead of a bank transfer. With the correction of this I can confirm the bank reconciliation does balance.

**J. Accounting Statements**

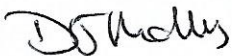
The parish council prepares the accounting statements on a Receipts and Payments basis and agree to the cashbook.

**General**

In general, the accounting records are well kept.

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