

The Internal Audit Report, prepared by Mrs Jose Ringrose.

For the attention of **St. Goran Parish Council**

An inspection of the parish records for the year-end 31.3.2018 was made on 18th April 2018.

The clerk, as RFO, had ensured that an audit trail was in place to make the financial documentation accessible and easy to follow. The Budget Statement and Precept Calculation was reviewed and this ensured that all financial decisions were lawfully made.

Payments made using S137 as the legal power for the action taken by the council has been recorded correctly, using a separate column. The amount spent using this power was well within its limits.

The VAT return had been completed and a refund had been received.

The PAYE records are not required but the clerk has documentation from the Inland Revenue confirming this and the relevant form is completed annually. The PC insurance was checked and considered to be appropriate and adequate.

The Minutes recorded clearly, all information received and all decisions, including the total amount of monthly financial payments that the council had agreed were made. Notification of the Completion of the Annual Return for Year end 31.3.2017 has been clearly recorded.

The Minutes record that a Risk Assessment had been carried out during the past year and action taken.

The Annual Return for Year end 31.3.2018 has been inspected and the audit concluded with the completion of the section 4 of the Annual Return.

I would like to express my appreciation to the clerk for her well presented accounts and supporting documentation, it has been a pleasure to complete this audit.