

South and West Internal Audit

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Report prepared by: Ken Abraham

Brixton Parish Council

Internal Audit Report 2014-15

In accordance with testing strategy developed in the Financial Risk Assessment which continues to be a low audit risk, testing was carried out as appropriate and are reported below:

✓ **Precept, Budgets and Reserves**

The precept was set at £16,000 after careful consideration of a budget and the level of free reserves. The receipt of precept was traced to the bank and ledger.

Satisfactory. No issues

✓ **Other Income**

Other income was tested against supporting documentation and traced to bank and cash book.

Satisfactory. No issues.

• **Staff Costs**

The clerk's salary was tested to agree to the minutes approving the Clerk's pay rate. The payroll is operated on HMRC RTI.

Satisfactory. No issues.

✓ **Payments**

A sample of payments was tested to ensure the payment was:

- supported by invoice, receipt, expense claim or other appropriate documentation
- VAT correctly recorded
- Payment approved in minutes
- Prompt clearance as proxy evidence for prompt despatch of cheques.

Satisfactory. No issues.

✓ **Fixed Assets**

The register was up to date at the time of the audit.

Satisfactory. No issues.

✓ **Insurances**

The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance.

Satisfactory. No issues.

✓ **Bank Reconciliations**

The bank reconciliation was re-performed.

Satisfactory No issues

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