

ROGER CANWELL
21 Ryefield Road
Mulbarton
Norwich NR14 8FD
Rogercanwell@btinternet.com
Phone 01508 570257

SPIXWORTH PARISH COUNCIL

Internal Auditor's Report for Year ended 31st March 2020

Income and Expenditure

I have inspected the books and records of Spixworth Parish Council for the year ended 31st March 2020 as presented to me by the Parish Clerk. As in previous years I selected a number of transactions at random from the Cash Book and found that in every case they had been correctly recorded, agreed to the bank statement and had been authorised and recorded in the council minutes. VAT had been correctly recorded and included in claims for refund from HMRC.

Bank Accounts

The Current account and Business Saver accounts at Barclays Bank were both correctly reconciled to the accounts at 31st March 2020. I was able to confirm the balance of the Investment Account held in the Parish Deposit Scheme.

Payroll and Expenses

Payments to the Council's Clerk and other staff were paid in accordance with recommended scales and deductions for PAYE, National Insurance and the County Pension Scheme correctly calculated and paid to the relevant authorities in a timely manner.

Council Assets

I reviewed the Council's Register of Assets and noted that one asset had been added during the year for the purchase of a bus shelter.

Budgeting

The Council prepares budgets for Income and Expenditure for each financial year and variances to actual figures are reported and explained to Council. I noted that a Financial Plan for 2020/21 has been prepared and used in the calculation of the Council's precept requirement.

Council Minutes

I reviewed the Council minutes for the year and found nothing of a financial nature that had not been recorded in the accounting records.

Summary

Overall, I found that the accounting records continue to be extremely well maintained. I therefore have nothing of concern that I wish to bring to the Council's attention and I was able to sign the Annual Audit Commission return without reservation.

Roger Canwell
Accountant and Independent Examiner 8th June 2020