

## Annual internal audit report to:

Name of body:

Insert name of body **PONTHIR COMMUNITY COUNCIL**

The Council/Board/Committee's internal audit, acting independently and on the basis of an assessment of risk, has included carrying out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the financial year ending 31 March 2019.

The internal audit has been carried out in accordance with the Council/Board/Committee's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and the internal audit conclusions on whether, in all significant respects, the following control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council/Board/Committee.

	Agreed?				Outline of work undertaken as part of the internal audit (NB not required if detailed internal audit report presented to body)
	Yes	No*	N/A	Not covered**	
1. Appropriate books of account have been properly kept throughout the year.	✓				Noted the existence of properly completed Records of payments and receipts for the entire financial year.
2. Financial regulations have been met, payments were supported by invoices, expenditure was approved and VAT was appropriately accounted for.	✓				Noted approved Financial Regulations. Scrutinised all payment and VAT records. All are in order.
3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓				Examined the relevant "Statement of Internal Controls" report and noted the appropriate Council approvals.
4. The annual precept/levy/resource demand requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored, and reserves were appropriate.	✓				Looked at all Budgetary reports & supporting papers to Council. Noted that relevant decisions had been taken in respect of current year performance and future year proposals.
5. Expected income was fully received, based on correct prices, properly recorded and promptly banked, and VAT was appropriately accounted for.	✓				Examined Bank statements, invoices, income receipts, Vat recordings and returns.
6. Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.			✓		
7. Salaries to employees and allowances to members were paid in accordance with minuted approvals, and PAYE and NI requirements were properly applied.	✓				Checked that arrangements for proper and timely payments of clerks salary were in place, as well as relevant Council approvals and accounting Procedures.
8. Asset and investment registers were complete, accurate, and properly maintained.	✓				Examined all relevant documentation.