

B H Accounting Services
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14th May 2024

The Chair, Halvergate Parish Council

Internal Audit for the year ending 31st March 2024

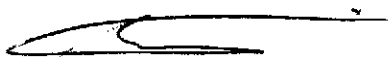
I have carried out the Audit in accordance with Section 4 of the Audit Commission Annual Return document and the Governance & Accountability for Local Councils Appendix 9.

1. **Proper Bookkeeping**
I checked payments and receipts from the minutes to the cash books and invoices/documentation.
Reviewed invoices for unusual items.
2. **Financial Regulations/Standing Orders**
Reviewed minutes for adoption.
3. **Risk Arrangements**
Reviewed minutes for any unusual items.
4. **Budgetary Controls**
Use of variance analysis to keep track on actual spending compared with budget, to calculate the annual Precept.
5. **Income Controls**
Reviewed receipt of precept and income during the year.
6. **Payroll Controls**
These are being carried out in accordance with HMRC guidelines using Basic PAYE tools on line.
7. **Asset Controls**
Reviewed minutes for significant additions. Insurance cover reviewed by the Council.

I am pleased to be able to say that last year's comments have been addressed satisfactorily.

I should like to take this opportunity to thank Philip for his co-operation with the internal audit and the Council for appointing me.

Yours faithfully



Brenda Hoskins