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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