

To The Clerk & Councillors - Ludgvan Parish Council

I am writing to advise that I have completed the 2020/2021 internal audit in respect of the council.

In this regard I was provided with all necessary documentation.

This included the cash book, bank statements & invoices which I examined in support of all expenditure. I also examined remittance advice notes in support of income & VAT was correctly recorded & reclaimed as appropriate.

Bank reconciliations were carried out on a regular basis & at the year end & reported to council & the accounts were completed on the correct basis.

PAYE was examined & the payroll accords with HMRC requirements, risk assessments both financial & material had been carried out & the Asset Register reviewed & is up to date.

The precept setting process had been carried out with detailed information provided to councillors to make an informed decision.

I perused minutes for the year which showed that decisions both financial & general had been made on a sound basis.

The above enabled me to complete the internal audit section of the AGAR & there are no additional matters to bring to the attention of the council.

D J L Gallie

Auditor