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Lea Marston Parish Council
C/o Louise Baudet
47 St Pauls Crescent
Coleshill
B46 1BB

Dear Chairman

Lea Marston Parish Council
Internal Audit year ended 31 March 2018

As requested I have completed an examination of the financial statements and cashbook. I have verified the bank reconciliation and agreed a sample of cash book entries to the bank statements, purchase invoices, cheque stubs and council minutes to confirm approval. I have reviewed the VAT entries to the cashbook where applicable.

The financial statements and cashbook are in good order and are well maintained. The Clerk retains accurate records and files all supporting documentation in a methodical manner. Budgets are monitored closely throughout the year and are updated and revised accordingly based on information available at the time.

The financial statements are accurate and are supported by the underlying financial records and documentation.

The internal audit process has highlighted that the September 2017 payroll payment to the Clerk was omitted along with the corresponding Pay As You Earn deduction. The amounts involved are as follows

Net September wages due to L Baudet	£184.86
PAYE deducted to be paid to HMRC	£ 46.20

It would be beneficial if a reconciliation could be prepared and maintained for the payment of net wages and PAYE to ensure all future liabilities are recognised and paid within the required timeframe.

I would like to thank the Council for my appointment as Internal Auditor. My fee for the time spent on these financial statements is £70 and I enclose an invoice herein.

Kind regards

RUTH ROBERTS FCCA