

## Internal Audit Report For Barnton Parish Council

Year Ended 31 March 2020

### Findings

- All information requested was complete and available to us.
- The accounting figures provided by the Parish Council were checked to supporting records. A small number of errors were identified on the Council's spreadsheets, including casting and analysis mistakes. These have been discussed with the Clerk.
- Year end balances were agreed to bank statements.
- Petty cash was reviewed and checked to supporting records. Petty cash reconciliations are prepared and signed off.
- We confirmed that budgets had been maintained, frequent bank reconciliations are prepared and signed off and that asset registers and risk registers are maintained.
- A sample of expenditure was checked to supporting documentation and checked for approval. VAT extraction was also checked.
- Payroll records were confirmed as being maintained and were reviewed.
- The year end VAT position was agreed to the final VAT return.