

## 2017/18 – Year End Account Audit

Minutes were checked for authority to spend, this was then tracked to invoice/receipt, and against the cheque book, bank statements and accounts.

Minutes were also checked for reporting of balances and evidence of reconciliation throughout the year.

Risk management is evidenced throughout the minutes, with extensive consideration noted in regards to the Bonfire and Christmas Party events, and ensuring provisions are available and safety maintained.

Budget planning is evidenced in minutes and reviewed quarterly, with opportunity for amendments to be made each month with a permanent agenda item to allow financial discussion.

Petty cash is managed via the Clerks expenses, with receipts in place and items accounted for in the minutes and on the accounting spreadsheet.

HMRC issues and PAYE are well managed, with detailed minutes recording associated expenses, which again can be followed through cheque payment, bank statement and accounting documentation. Appropriate review of the Clerks salary and contracted hours has also taken place to ensure compliance with national salary levels and in consideration of role expectations.

An asset register is also in place and up to date.

Discussions had with Clerk regarding the expansion of the accounting records, to allow staff costs to be distinguished from other administrative expenses, resulting in a more accurate record for audit purposes.

J.James

5<sup>th</sup> May 2018