



LJC Bookkeeping Services
The Firs
Lower Methereil, Callington
Cornwall PL17 8BJ
Tel no: 01579 350962

10th April 2025

INTERNAL AUDIT REPORT 2024/2025 – MENHENIOT PARISH COUNCIL

I have completed the internal audit for March 2025 and signed the Annual Report in accordance with my findings. Testing was carried out as appropriate in line with the Financial Risk Assessment and is reported below:

- **Precept, Budgets and Reserves**
The precept was set after consideration of a budget and the level of free reserves. The receipt of precept is recorded in the ledger and on the bank statements. **No issues**
- **Other Income**
Other income was tested against supporting documentation and traced to bank and ledger. **No issues**
- **Staff Costs**
The Clerk's salary was tested to agree with the minutes approving the Clerk's pay scale. PAYE was made correctly. **No issues**
- **Payments**
Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed appropriately. All payments are correctly minuted. **No issues**
- **Bank Reconciliations**
The bank reconciliation performed and was found to be correct. Regular reconciliations are carried out. **No issues**
- **Asset Register.** The Asset Register is complete. **No issues.**
- **Insurances**
The insurance cover in place was reviewed and appeared adequate. Fidelity guarantee cover is adequate based on Audit Commission guidance. **No issues**

Jinda Coles

Box F	Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	Not covered	Coverage not required. Menheniot Parish Council does not hold any petty cash
Box K	If the authority had a limited assurance review of its 2023/2024 AGAR tick "not covered"	Not covered	Coverage not required. Menheniot Parish Council had a limited assurance review of its 2023/2024 AGAR

Linda Coles
 Internal Auditor
 10th April 2025