B H Accounting Services
25 Harvest Way
Harleston
Norfolk IP20 9GE
07742327755

19TH May 2025

The Chair, Repps with Bastwick Parish Council

Internal Audit for the year ending 31st March 2025

I have carried out the Audit in accordance with Section 4 of the Audit Commission Annual Return document and the Governance & Accountability for Local Councils Appendix 9.

I have audited the following on the Council's books and records.

1. **Proper Bookkeeping**
   I checked a sample of payments and receipts from the minutes to the cashbook and invoices/documentation. Also checked a sample of payments and receipts with the bank statements.
   Reviewed invoices for unusual items.
   Reviewed VAT claimed.

2. **Financial Regulations**
   Reviewed minutes for adoption.

3. **Risk Arrangements/Assessment**
   Reviewed minutes for any unusual items.

4. **Budgetary Controls**
   Use of variance analysis to keep track on actual spending compared with budget, to calculate the annual precept.

5. **Income Controls**
   Reviewed receipt of precept and other income during the year.

6. **Payroll Controls**
   These are being carried out in accordance with HMRC guidelines using Basic PAYE Tools on line.

7. **Asset Controls**
Reviewed minutes for significant additions. Insurance cover reviewed by the Council.

9. **Bank Reconciliation**
A bank reconciliation has been carried out in accordance with Section 4 of the Annual Return.

I have found the records to be most satisfactory.

I should like to take this opportunity to thank Tracy for her co-operation with the internal audit and the Council for appointing me.

Yours faithfully

Brenda Hoskins