

Subject: Audit
Date: Wednesday, 9 June 2021 at 12:33:47 British Summer Time
From: Mary Barriball
To: parishcouncil@southpetherwinpc.org
CC: Phil Parsons
Attachments: South Petherwin Bank Rec.pdf

Rebecca,

I have now completed the 20/21 annual internal audit and report for South Petherwin Parish Council.

There were just a few points:

1. Cheque number 743 dated 14/10/2020 was made out for £204 but the supporting documentation shows £206
2. I have increased the income and expenditure shown by £10,000 on the 28/09/2020 to show the transfer between the two accounts, I know it went out and came back in but I feel that for transparency the transaction should be shown within the records.
3. Point 2 has obviously changed the bank reconciliation, although the final balance is the same.
4. I have attached the bank reconciliation that you provided with my adjustments. The original reconciliation did not balance due to the £78 shown as unbanked cash. I have assumed this is an error, but if it is correct then the £78 needs to also be shown on the income sheet, with supporting documentation.
5. In regards to the complaint made, I am happy with the audit of these accounts as it is clearly written on the supporting invoice that the cheque be paid to Mrs K Sanders.

I have highlighted my findings on the records and am happy for the papers to be picked up.

Kind Regards,

Mary Barriball