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**KNAPTON PARISH COUNCIL**

**Internal Auditor's Report for Year ended 31<sup>st</sup> March 2024**

**Receipts and Payments**

I have inspected a number of transactions at random and found that all were correctly authorised, analysed and reported to Council. The Council's bank statements were correctly reconciled to the Council's financial records. Vat was correctly identified and claims for refund submitted in a timely manner.

**Payroll**

The Council had one employee- the Parish Clerk, and her payments were made in accordance with her contract. Tax and National Insurance payments to HMRC were made in a correct and timely manne

**Annual Accounts**

The year end Receipts and Payments Account and Balances were prepared in line with accepted accounting procedures for presentation to the Council.

I noted that the Council had recorded a cash deficit of £383 for the year and that funds had fallen to £3,633. As the council is a relatively small one I did not consider this a matter of great concern.

I reviewd the Council's minutes of the meetings held during the year and found nothing of a financial matter to give me any concern.

Overall I found that the accounts were prepared in a neat and accurate manner and I have no matters of concern that I wish to bring to the Council's attention. Accordingly I was able to sign the Annual Audit Commission return without reservation.



**Roger Canwell**  
**Accountant and Independent Examiner 24<sup>rd</sup> April 2024**