

Clerk to Waddington Parish Council

10 th May 2021

Dear Carol,

This is to confirm that I have carried out a review of the books and records of Waddington Parish Council for the year to 31/03/2021, in accordance with your ten point plan checklist of 21/4/2021.

During the course of this internal audit I found the financial records to be well presented and maintained , with adequate supporting documentation available for all major items of receipts and expenditure .

The opening and closing bank balances were substantiated and verified by reference to external documentation and the year end financial statements were prepared in accordance with accepted accounting standards and norms, with a detailed and thorough audit trail maintained at all times

Input VAT as detailed on a sample of expense invoices was correctly identified as such ,and duly claimed back by the council

The appearance of salary payments to the previous clerk was clearly explained as a banking oversight and such payments were duly returned to the council

I should just wish to mention that the back pay paid to Mrs N Cox has been paid "Gross " ie without the deduction of PAYE and it is understood that Mrs Cox is responsible for accounting for the payment of this tax to HMRC should it be necessary

Many thanks for your instruction

Kind regards



Clare Atkinson