

KENNETH J DUNN

Chartered Accountant

9 BARNCROFT
LONG COMPTON
SHIPSTON ON STOUR CV36 5JE

t 01608 684188
m 07803 005413
e kennethjdunn@aol.com

Mike Flaxman
Parish Council Chairman
Binton Parish Council
c/o 109 St Mary's Road
Stratford-Upon-Avon
Warwickshire
CV37 6TL

14 April 2020

Dear Mr Flaxman

Binton Parish Council Internal Audit 2019/20 Financial Year

I have carried out the Internal Audit in accordance with the previous year guidelines provided by PKF. The Annual Internal Audit Report 2019/20 of the AGAR Part 2 has not been completed because of the coronavirus restrictions but I have checked all the income and expenditure transactions and agree the internal control objectives contained therein have been achieved:

- A. Appropriate accounting records have been properly kept throughout the financial year.
- B. The Parish Council complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.
- C. This Parish Council assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.
- D. The precept required resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.
- E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.
- F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT was appropriately accounted for.

G. Salaries to employees and allowances were paid in accordance with this Parish Council's approvals, and PAYE and NI requirements were properly applied.

H. Asset registers were complete and accurate and properly maintained.

I. Periodic and year-end bank account reconciliations were properly carried out.

J. Accounting statements prepared during the year were prepared on the correct accounting basis (income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors properly recorded.

If the Parishioners, Councillors or yourself have any questions please do not hesitate to get in touch.

Yours sincerely



Kenneth J Dunn
Chartered Accountant