

ANNUAL INTERNAL AUDIT REPORT 2029 2020

NOTES TO SUPPORT INTERNAL AUDIT TEDBURN ST MARY PARISH COUNCIL

b) VAT was properly accounted for. However, there are a three payments (to which VAT is irrelevant) that have been paid without invoices. These are due as follows: to the knowledge that the goods were provided as previously agreed; the other two are annual donations which have been historically paid annually to the Recreation Association and the Allotment Association.

In future, no payments will be authorised in the absence of an invoice.

In order to improve clarity, in future, it is also suggested that expense claim forms are issued and used.

f) Petty cash is neither held or used. All transactions are via the bank accounts.