

B H Accounting Services
25 Harvest Way
Harleston
Norfolk IP20 9GE
07742327755

20TH May 2025

The Chair, Trunch Parish Council

Internal Audit for the year ending 31st March 2025

I have carried out the Audit in accordance with Section 4 of the Audit Commission Annual Return document and the Governance & Accountability for Local Councils Appendix 9.

I have audited the following on the Council's books and records.

- 1. Proper Bookkeeping**
I checked a sample of payments and receipts from the minutes to the cashbook and invoices/documentation. Also checked a sample of payments and receipts with the bank statements.
Reviewed invoices for unusual items.
Reviewed VAT claimed.
- 2. Financial Regulations**
Reviewed minutes for adoption.
- 3. Risk Arrangements/Assessment**
Reviewed minutes for any unusual items.
- 4. Budgetary Controls**
Use of variance analysis to keep track on actual spending compared with budget, to calculate the annual precept.
- 5. Income Controls**
Reviewed receipt of precept and other income during the year.
- 6. Payroll Controls**
These are being carried out in accordance with HMRC guidelines using Basic PAYE Tools on line.

7. **Asset Controls**

Reviewed minutes for significant additions. Insurance cover reviewed by the Council.

9. **Bank Reconciliation**

A bank reconciliation has been carried out in accordance with Section 4 of the Annual Return.

I have found the records to be most satisfactory.

I should like to take this opportunity to thank Tracy for her co-operation with the internal audit and the Council for appointing me.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Brenda Hoskins', with a stylized flourish at the end.

Brenda Hoskins