

To: Mrs A. McDonald, Clerk to Digby Parish Council

From: Malcolm Smith

6th November 2018

Ref: Internal Audit Report

I today conducted the internal audit of the parish accounts for transactions dated between 01 April 2018 and 25 September 2018.

I sampled invoices, receipts and payments and verified signature compliance. I note that electronic transactions require initialling by counsellors.

I reviewed balance calculations and the precept entries.

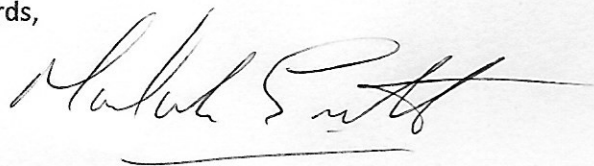
I reviewed council minutes for April through September and verified monthly recording of income and expense items for approval.

I found no inconsistencies in records.

The clerk is to be commended on the accuracy and completeness of account transactions.

If the council has any specific issues they would like to include in an audit, please let me know.

Best regards,

A handwritten signature in black ink, appearing to read 'Malcolm Smith', with a horizontal line underneath it.

Malcolm Smith