

## **Internal Audit Notes – year to 31 March 2017**

### **Internal Control Objective F – Petty Cash**

There is no formal Petty Cash system in place, with all expenditure being made by bank payment either to the supplier concerned or to the Clerk to re-imburse expenditure incurred upon the Council's behalf by the Clerk. Such re-imbursed expenditure is properly documented and evidenced and approved by the Council (as confirmed by the Council's minutes of meetings) prior to payment.

### **Internal Control Objective G – PAYE Requirements**

There is no PAYE scheme in place, but HM Revenue & Customs have confirmed in writing that, bearing in mind the size of the remuneration, no PAYE scheme is required to be maintained by the Parish Council. Details of the Clerk's salary for the year have been provided to HMRC in writing.

In addition, the Clerk has been advised by N D Council that there is no requirement for a PAYE scheme to be operated, provided that HMRC are advised of any changes in remuneration, to allow them to adjust Mrs Done's PAYE code for her other sources of income.

### **Internal Control Objective H – Assets and Investment Registers**

As the accounts are prepared on a Receipts and Payments basis, there are no such registers maintained.

### **Internal Control Objective J – Accounting Statements**

As the accounts are prepared on a Receipts and Payments basis, no debtors and creditors have been included in the figures, although details of outstanding liabilities are noted in the Parish Council's records.