

Internal auditor's report for the year ended 31.3.2017:

Crayke Parish Council.

Box A:

Poor accounting records kept upto November 2016 (when the Clerk was replaced). Uncleared cheques were not entered in the cash book. Cheques drawn in March 2016 were not entered until the following financial year. Cheques not reported in Minutes until they had cleared the bank. Cheque numbers 350 – 355 and 360 were never reported in Minutes. Cheques 350 – 352 were all payable to the Clerk. The lack of supporting records leaves the council vulnerable to unauthorised/fraudulent payments.

Box B:

Cheque number 350 for Clerk's salary, £777.35 is not supported by a payslip, any documentary evidence of the workings out or any clarification on the period covered by said payment.

Box C:

There is no evidence in the Minutes that the parish council carried out any formal risk assessment during the financial year.

Box G:

See Box B comments.

Box I:

There is no minuted evidence that any bank reconciliations were presented to the parish council until after the appointment of the new Clerk in 11/16.

Box J:

There is clear evidence that the recording of receipts and payments was not carried out on the correct accounting basis and the audit trail was far from clear in that some entries were not supported by the appropriate documentation and some payments did not appear in the Minutes of any meeting during the financial year.

