

Blaxton PC Internal Audit Observations 2016/17

Payment Vouchers

Voucher No. 5 Chair appears to be authorising her own allowance.

Voucher No. 9 and others throughout the year: Income Tax payable on RFO's Gross Pay and Taxable office allowance appears to be understated. Problem identified in 2013/14, 2014/15 and 2015/16. Possible explanation is that the RTI tax deduction is based on gross pay rounded to nearest £ below - see April, May and June pay slips and documentation attached to voucher No. 70.

Voucher No. 54 Authorisation for payment signed by one signatory. Certifications on expenses claim form not completed.*

Voucher No. 55 Certifications on expenses claim form not completed. Note EU VAT provided.

Voucher No. 56 Certifications on expenses claim form not completed.*

Payments for Authorisation on 20/10/2016 - only one signatory.

Voucher No. 61 As voucher No. 56.*

Voucher No. 69 As voucher No. 56.*

Voucher No. 71 As voucher No. 56.*

Voucher No. 73 As voucher No. 56.*

Voucher No. 79 As voucher No. 56.*

* RFO to review suitability of expenditure claim form and amend as necessary.

Receipts

Recovery of VAT for the period from 1 March to 31 March 2016 to be made in financial year 2017/18.

Bank Reconciliation

Note title of accounts.

It would helpful to provide a breakdown of balance brought forward at 1 April i.e. Community (Current) account and Business Saver (Reserve) Account.

Business Saver (Reserve) Account entries excluded March 2017 interest and therefore the balance shown is as at 9 December 2016, note accordingly.

Asset Register

Sample of the supporting documentation compared to the Asset Register and it appears to substantiate entries within the register.