



LJC Bookkeeping Services

The Firs
Lower Methereil, Callington
Cornwall PL17 8BJ
Tel no: 01579 350962

17th May 2025

INTERNAL AUDIT REPORT 2024/2025 – ST SAMPSON PARISH COUNCIL

I have completed the internal audit for March 2025 and signed the Annual Report in accordance with my findings. Testing was carried out as appropriate in line with the Accounts and Audit Regulations 2015 and is reported below:

- **Precept, Budgets and Reserves**
The precept was set after consideration of a budget and the level of free reserves. The receipt of precept is recorded in the ledger and on the bank statements. **No issues**
- **Other Income**
Other income was tested against supporting documentation and traced to bank and ledger. **No issues**
- **Staff Costs**
The Clerk's salary was tested to agree with the minutes approving the Clerk's pay scale and PAYE payments recorded and paid to HMRC.
No issues
- **Payments.** Payments were supported by invoice and receipts and VAT has been properly recorded and reclaimed appropriately. **No issues**
- **Bank Reconciliations.** Bank reconciliations found to be correct. **No issues**
- **An Asset Register** is being maintained. However, I cannot reconcile the total values to those reported on the Annual Accounting Statements. Explanation required.
- **Insurance.** The insurance cover for the Parish Council is in place. **No issues.**

Linda Coles - Internal Auditor