

Tokenham Parish Council Internal Audit Report

Prepared by Mrs Anne Marie Duffield - 10/06/2022

<p>F) Petty cash payments were properly supported by receipts, expenditure was approved and VAT appropriately accounted for.</p>	<p>The Council does not maintain a Petty Cash.</p>	<p>YES</p>
<p>G) Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE & NI requirements were properly applied.</p>	<p>The Clerk is paid in accordance with a contract of employment dated 06/03/2022. Employment started 28/08/2021. Job Payroll is contracted out to SJW Accountancy accurate records maintained and available. Tax and NI have been properly applied a small amount of tax payable no NI as clerk earnings below threshold. P60 for year end 05/04/2022 available in records to support this. Sight of P45 for previous clerk submitted to HMRC who left on 08/09/2021. Councilor /Clerk training expenses none identified for this financial year.</p>	<p>YES</p>
<p>H) Asset and investment registers were complete and accurate and properly maintained.</p>	<p>All significant assets are listed on an asset register dated January 2022.</p>	<p>YES</p>