

Internal Audit Report 2018/19

Points to note from Mike Harness – Internal Auditor – given verbally:

- *The cash book contains an error in that the electricity invoice did not show the VAT separately, however, the amounts had been separated in the accounting analysis so the final figures being reported were correct.*
- *The last column of the cash book showing the VAT on the dog bin invoice, the defibrillator battery invoice and the noticeboard invoice did not print, meaning the cash book did not balance as presented, but the appropriate figures were found in the accounting summary which proved to balance the cash book.*
- *In the accounting summary the current account income was stated as zero, meaning the account did not balance and this carried over to the total bank accounts figure meaning that did not balance either, however, the correct figures were entered in the Accounting Statement on the AGAR form.*
- *On the Certificate of Exemption in the AGAR form the gross income and expenditure figures were incorrectly quoted – the final bank interest payment had not been included on the income and the total bank income figure had been picked up but VAT refunds should not be included as an income.*
- *The noticeboard was dated as a 2019 asset on the summary accounts but 2018 on the asset register.*
- *Being satisfied that the correct procedures and practices were being followed and that the above were simply a printing issue and typing errors which could easily be corrected and having reported the correct figures in the Financial Statement, the internal audit form could still be signed off.*