

## **PRUDHOE TOWN COUNCIL: INTERNAL AUDIT – INTERIM AUDIT OF ACCOUNTS**

### **1. Email from Internal Auditor**

**From:** Peter Basnett [mailto:pbbasnett@gmail.com]

**Sent:** 15 October 2016 13:48

**To:** Sarah Eden

**Subject:** Interim internal audit

Richard,

I do hope that Sarah is making a good recovery. Please pass on my good wishes to her.

I have completed the interim audit and attach a copy of my notes. The queries raised are of a minor nature and can await Sarah's return to work.

There are no matters to draw to the attention of the members of the Town Council.

Can I return your records on either Tuesday or Thursday morning next week (18 or 20 October)?

Peter

### **2. PTC 2016-17 Interim Audit Notes, 15 October 2016**

#### **PRUDHOE TOWN COUNCIL - 2016/2017 INTERIM INTERNAL AUDIT**

##### **Work carried out**

Checked invoices/paid vouchers and income records to cash book

Checked cash book records to bank statements

Checked transfers between bank accounts (contra entries)

Checked BACS transfer authorisation records to invoices

Checked cheque stubs and pay-in records to cash book

Checked and verifies TVOL records

##### **Notes/Queries arising**

1. Northumbrian Water D/D 15 04/2016 Invoice £43.73 and cash book £43.74
2. Cheque No. 105740 Ken Stowe £10 – VAT – invoice £1.67 & Cash book £2.00
3. BACS 028 £1,350 but to be credited immediately section £240
4. BACS 064 £749.77 but to be credited immediately section £794.77

##### **Additional records needed for year-end audit**

Risk Management report

Assets Register

Insurance cover records

Payroll records

VAT return records

Peter Basnett  
Internal Auditor

15 October 2016