

**BREDGAR PARISH COUNCIL  
INTERNAL AUDIT 2018**

1. At each Parish meeting the Council reviews payments and receipts as prepared by the Clerk/RFO (Responsible Financial Officer).
2. At the November meeting the budget is discussed with a view to setting the Precept for the coming year.
3. Standing Orders are reviewed annually. There are no Direct Debits.
4. The RFO ensures the Annual Governance & Accountability Return is completed within the timescales set by the Accounts and Audit Regulations.
5. All Cheques are signed by two members of Council.
6. There are no loans or investments.
7. Cemetery fees are reviewed annually.
8. The RFO ensures the Register of Assets is up to date and verified annually.
9. Insurance is reviewed annually.
10. The Finance Policy is reviewed on a regular basis.
11. There is no petty cash.

I am satisfied that Bredgar Parish Council accounts system follows the Financial Regulations and Statement of Control in place and is effective for the purpose.

Signed.....

Keith Scott Internal Auditor

Date.....1st May 2018