

Winteringham Parish Council - 2020/21

Internal Audit report additional sheet.

- B It was noted on a payment to North Lincs Council (6/10/2020), the invoice was for £730 + £146 VAT but that only £16 of VAT had been reclaimed.

Agreeing a sample of payments to invoices minutes & cheque book stubs, it was noted that on a tablet bought 05/01/2021 for £56.95 that the invoice was not present in the accounting records.

- H Land and buildings with a cost of £115,820 on the register has not been included in the financial statements.

The playing fields does not have a value in the register the value is "unknown"

Asset register provided by client is different to the one on the website. The version on the website is out of date.

Asset register does not cast by £1,300.

Two assets on the register have increased in value since last year-Seats (various) and Epsom printer.

Additions to the register have been added inclusive of VAT.

- I- Old unpresented cheque for £234 is a duplicate and should be removed from the cashbook and reconciliation figures.

- G The pay is often a different amount to the payslip but overall the difference for the year is £17.29. There could possibly be some mileage included in the payment but this is not recorded.

No payments made to HMRC for PAYE/NI during the year.