

5 Croftside
Bures
Suffolk
CO8 5LL

The Chairman
Bures Joint Cemetery Authority
c/o 38 The Paddocks
Bures
CO8 5DF

7 May 2019

Dear Madam

Internal Audit: Bures Joint Cemetery Authority
Year ended 31 March 2019

I have carried out an audit of the books in accordance with the terms of the Internal Auditor. The following areas have been covered and any comments made are included:

1. Appropriate accounting records have been kept properly throughout the year:

Books were well maintained. Details were made available from computer records and invoices and income statements were fully checked against these records.

2. The body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for:

All expenditure was correctly authorised and proper invoices or back up documentation was held for payments. VAT was correctly calculated and timely returns made.

3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these:

Regular meetings were held including on-site at the cemetery to enable ongoing assessment of necessary works and improvements. Internal regulations were reviewed. The Asset Register and insurance cover were reviewed and found to be up to date.

4. The annual funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; reserves were appropriate:

The Budgetary process is sound and prudent. It is important to hold a good working capital to ensure that funds are available to continue to maintain the cemetery to the high standard expected by parishioners.

5. *Expected income was fully received, based on current prices, properly recorded and promptly banked; VAT was appropriately accounted for:*

All correct.

6. *Petty Cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for:*

Cashbook and claims checked and VAT claimed where appropriate.

7. *Salaries to employees and allowances to members were paid in accordance with body approvals and PAYE and NI requirements were properly applied:*

P60 produced as confirmation of employee pay and deductions

8. *Asset and Investments Registers were complete and accurate and properly maintained:*

Figures were provided for both valuation and insurance cover and were updated correctly.

9. *Periodic and year end bank account reconciliations were properly carried out:*

Regular updates provided by clerk at meetings and evidenced by current bank statements. Year-end figures were correctly completed for audit purposes.

10. *Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded:*

All information was correctly produced and made available in accordance with the regulations. Explanation of Statement of Variances was checked and found to be correct.

Please let me know if you have any questions or comments or need any further information.

Yours faithfully



Carolyn Holbrook