

5 Croftside  
Bures  
Suffolk  
CO8 5LL

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

25 May 2017

Dear Sir

Internal Audit: Bures Joint Cemetery Authority  
Year ended 31 March 2017

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 Council'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 were held for payments. VAT was correctly calculated and timely claims made. Minutes checked to confirm expenditure.

3. ***The Council 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 cemetery to enable ongoing assessment of necessary works and improvements. Internal regulations reviewed and updated.

4. ***Annual funding requirement resulted from adequate budgetary process, regularly monitored and reserves appropriate:***

Budgetary process is sound. Money spent as planned this year on pathways. Further tree work may be needed and so it is prudent to increase the precept for the coming year. It is important to hold a good working capital balance 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, properly recorded and banked; VAT was appropriately accounted for:**

All correct. VAT of £36 was still to claim as at 1 April.

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

Cashbook and claims checked and VAT claimed where appropriate.

**7. Salaries paid in accordance with council approval and PAYE and NI requirements were properly applied:**

P60 produced as confirmation of employee pay and deductions.

**8. Asset and investments register were complete and accurate and properly maintained:**

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

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

Regular updates provided by clerk and meetings and evidenced by current bank statements. Year –end figures were correctly completed for audit purposes. The bank reconciliation and bank statement should be signed at each meeting by a councillor who is not a bank account signatory and this should be minuted. They are currently initialled by the Chairman.

**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, were supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded:**

All information was 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