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To. Chairman, Crosby Ravensworth Parish Council
Cc. Clerk, Crosby Ravensworth Parish Council

For the attention of Crosby Ravensworth Parish Council

Internal Audit Q3 & Q4

Since my last audit, the banking provider changed from Barclays to the Cumberland Building Society. I met with David Graham, who demonstrated the on line supplier payment process:
-Supplier payment set up by the RFO, email then generated through the banking portal to request payment authorisation. Transaction selected and authorised. I had not seen this two-part authentication previously, the whole process was safe, swift and seamless.

I was presented with Q3 (01/10/2018-31/12/2018) and Q4 (01/01/2019-31/03/2019) accounting records which were prepared by the RFO. These accounting records have also been checked by J.Raine.

Spreadsheets of bank reconciliation and transactions listed by reference number, bank statements and cheque books (Barclays and Cumberland Building Society) were present along with photocopies of Penrith Building Society general reserve and police house reserve passbooks. Actual copies of interest statements were present.

I have checked each transaction against spreadsheet and bank statements and randomly selected 20% of the transactions from each quarter, to check against supplier invoices, which were all correct. I noticed two supplier payments were short 91 & 120, but on further investigation, the shortfalls had been made up.
I agree with the RFO's closing balance on spreadsheet as at 31/03/2019 being £16850.50.

The expenses incurred for the upgrade of the Police House have been examined and appear to be necessary for the works done.

My only recommendation for this internal audit period is that spreadsheets or pdf's holding sensitive data must be password protected if being sent by email to committee members or auditors and the password changed every six-month period.

This concludes my report for quarters three and four.

Kind regards,

Rachael Little MAAT AATQB