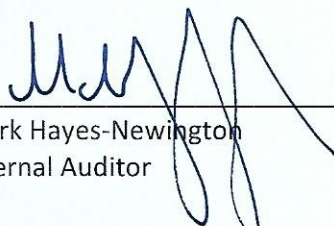


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**BOXFORD PARISH COUNCIL**  
**INTERNAL AUDIT REPORT**  
**FINANCIAL YEAR 2017/18**

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Item	Narrative
A	The financial records have been haphazardly maintained throughout the period, and councillors have had to manually check and validate payments at Parish Meetings. The Clerk is being issued with new instructions.
B	All payments have been supported by invoices or have reflected contractual obligations ie the clerks salary and wage payment services, but paperwork has often been provided late and some payments have been late  The Clerk has failed to collect VAT reclaims amounting to £89.23
E	All receipts were properly accounted for and recorded, excepting as per B above the Clerk failed to collect the VAT reclaims due to the Council
G	The Clerks salary has been calculated monthly but council meetings are not monthly. Equally the Clerk has failed to properly produce records/cheques for her salary at Council meetings for her salary leading to irregular and one missed payment. The clerk provided no records on HMRC liabilities until the authority was ordered to make a late payment.  The Council is looking to effect a better process better suited to the need to pay salaries and HMRC obligations in a timely fashion
H	A minor error in double counting in a previous period has been identified and a correct value is now recorded on the register and in the audit return
J	The records were not always kept up to date such that they were not always auditable without requests for error corrections and more information. Again the Clerk is being retrained.

  
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Mark Hayes-Newington  
Internal Auditor

09/09/18