

**BREHERTON PARISH COUNCIL
TERMS OF REFERENCE FOR INTERNAL AUDITOR**

Internal Controls	Subject Issues	Response
Payroll controls	Do salaries paid agree with those approved by the Council?	Yes
	Are other payments to the Clerk reasonable and approved by the Council?	Yes
	Has PAYE/NIC been properly operated by the Council as an employer?	Yes
Asset controls	Does the Council keep an asset register of all material assets owned?	Yes
	Are the Asset/Investments registers up to date?	Yes
	Do asset insurance valuations agree with those in the asset register?	Yes
Bank reconciliation	Is there bank reconciliation for each amount?	Yes
	Is bank reconciliation carried out regularly on the receipt of statements?	Yes
	Are there any unexplained balancing entries in any reconciliation?	No
Year end procedures	Are year-end accounts prepared on the correct accounting basis?	Yes
	Do accounts agree with the cash book?	Yes
	Is there any audit trail from underlying financial records to the accounts?	Yes

AUDITOR NAME: IAN EDWARDS

SIGNATURE: 

DATE: 19th May 2018