



**SJs Book Keeping
& Accountancy
Services Limited**



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Company Number: 14032249 VAT Number: GB434158894

28 April 2025

Mr R Dowding

Clerk to Ruspidge and Soudley PC

Rheola House

4 Belle Vue Road

Cinderford

Gloucestershire

GL14 2AB

Ruspidge and Soudley Parish Council – Internal Audit Report

Dear Mr Dowding.

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

I have conducted an internal audit for Ruspidge and Soudley Parish Council for the period 1 January to 31 March 2025.

I can confirm I have tested samples of financial transactions to the bank statements, bank statements to prime documents, invoices and receipts, and minutes to invoices and bank statements.

I have not undertaken any work on the petty cash system. As this is now dormant.

Lloyds bank statements and Unity Trust bank statements - samples have been confirmed to the minutes of the meetings, including the opening, and closing balances as disclosed in the minutes.

Risk management procedures currently in place are sufficient and monitored well as per the minutes of the meetings.

Bank reconciliations are completed timely and recorded in the minutes.

The year end bank reconciliation has been completed and reconciled.

Vat has been reclaimed by the Council, confirmed to the bank and noted in the minutes.

Salaries were paid in accordance with the contract of employment and checked to the minutes and bank statements.

Progress against the budget was regularly monitored and reported.

Appropriate accounting records have been properly kept and complied with its financial regulations; all payments tested were supported by invoices.

There were a few minor queries that were resolved with the clerk. Previous audit recommendations and queries have been acted on and resolved.

All paperwork has been returned to the clerk.

In giving my internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance, and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

Yours Sincerely

Sharon Holmes