



**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 Welfare Trust – 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 Welfare Trust for the period 1 April 2024 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 not applicable.

Lloyds and the Co Op share account were confirmed to the end of year figures presented to the Council.

Bank reconciliations are completed timely and recorded in the minutes.

The year end bank reconciliation has been completed and reconciled.

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.

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