

INTERNAL AUDITORS	SCOPE AND COVERAGE OF ACCOUNTS	
Bookkeeping	Accounts correct and regularly balanced	
Payments controls	<p>Any items and services above the de minimus amount competitively purchased.</p> <p>Payments made supported by invoices and vat invoices authorized and minuted</p> <p>VAT on payments identified, recorded and reclaimed</p> <p>The s137 expenditure separately recorded and within statutory limits</p>	
Risk Management arrangements	<p>Review the minutes for any unusual financial activity.</p> <p>Annual risk assessment carried out and recorded in minutes</p> <p>The insurance cover agreed annually appropriate and adequate</p> <p>Internal financial controls documented and regularly reviewed</p>	
Budgetary Controls	<p>Annual budget prepared and in support of the precept</p> <p>The expenditure against the budget regularly reported to the council.</p> <p>Any significant variances from budget reported</p>	
Income Controls	<p>All income recorded</p> <p>The recorded precept agrees to the Council Tax notification from Rother District Council.</p> <p>The security controls over cash and near cash – adequate and effective</p>	
Expenditure by clerk	<p>All expenditures reported to council and supported by invoices / receipts</p> <p>Reimbursement carried out regularly.</p>	