



AUTHORITY NAME: LISKEARD TOWN COUNCIL

INTERNAL CONTROL		Coverage				Comment
		Full	Substantial	Partial	Not Covered	
A	Accounting Records	✓				
B	Payments	✓				
C	Risk Management	✓				
D	Precept & Budget	✓				
E	Income	✓				
F	Petty Cash		✓			Vouchers and reconciliations tested; no physical count of cash held.
G	Payroll	✓				
H	Assets	✓				
I	Bank Reconciliations	✓				
J	Accounting Statements	✓				
K	Exempt Authorities				✓	Not applicable
L	Public Rights	✓				
M	Trusts	✓				

S P HUDSON CPFA

DIRECTOR

*S. P. Hudson*