Explanation of ‘No’ response from the Internal Auditor.

E: Expected income was fully received, based on correct prices, properly recorded, and promptly banked; and VAT was appropriately accounted for.

This relates to the VAT element because the Parish Council has not reclaimed any VAT. This is in progress, a claim was made but declined by HMRC because the address they hold is different to that on the form. This is being corrected and a claim will be submitted.