

Willingham Parish Council

Internal Auditors Report Year end 31st March 2018

I am pleased to be able to report that the council have met the requirements of responsibility and accountability of their governance for another year. Controls are laid down as required for this to have been monitored.

Following the list of guidelines as suggested following the ten controls listed I have found Lisa to continue to maintain good book keeping skills which are easily followed and legible.

The council has monitored the use of the expenditure against the budget as advised during the year which has shown no unexplained variances. This is shown in the minutes of meetings which have also shown evidence of preparations in support of the annual precept.

The income has been correctly recorded and promptly banked. In the main this is cheques and BAC payments to reduce the holding of cash. No petty cash system is used.

Payments are also well documented. Following approved agreement of payment which has been minuted; cheques are countersigned and supported with invoices.

Bank statements reconciliations are correct and audit trails of selected items tally. Figures agree and there is evidence that Lisa is monitoring this regularly. I would suggest that to comply with the regulations updated in May 2017 that consideration is given to point 2.2 to appoint a member other than the chairman to sign the evidence of verification as advised. The yearend accounts have been prepared on the correct accounting basis of income and expenditure and are in line with the financial regulations.

VAT has been identified and reclaimed as appropriate and 137 payments made have been within set limits.

The Councils assets list has been recently updated and I understand the risk assessments are to be reviewed in May. This should include the assets values with regard to insurance purposes.

Lisa's contract remains in force as written in 2014 which states she is representing the council as the RFO (Responsible financial officer). Her salary is in line with the advised guidelines. I advise the council to maintain her supervision and support of any training she requires to maintain her excellent standard of work.



Barbara Bussey

26th April 2018