

Willingham Parish Council

Internal Auditors Report Year end 31st March 2017

I have followed the guidelines as adopted by the council to meet the requirements of the internal audit and been provided with the appropriate documents, statements and records to fulfil the task.

The Council have met the requirements of accountability and governance as required with controls in place for this to be monitored.

Lisa has continued to show good book keeping skills and produce her accounts and documents clearly and legibly. Income and expenditure has been correctly recorded with income banked in a timely fashion. Reconciliations for the year end agree with accounts and bank statements. Audit trails for sample monitoring of income and outcome showed no deviations. Items were recorded, appropriate signatories gained and receipted as necessary. VAT has been clearly identified and claimed. There is no use of a petty cash system.

Annual budgets have been reviewed and discussed at meetings and monthly expenditure clearly stated and approved within the minutes. There have been no significant deviations to expected budget expenses. As a reminder occasionally state in the minutes under the financial section where you are in line with the expected budget and where not, record any variances clearly and how if necessary these will be accommodated.

The assets register has been well maintained and the current insurance which has been renewed covers adequately the items covered.

Lisa has in place a contract for her role and her current salary is in line within recommended pay scales.

I notice there are a number of risk assessments, registers and policies which are on the agenda for the May meeting to be reviewed in line with keeping them up to date. The update last year in May of the standing orders gave a much improved and clearer presentation.



Barbara Bussey

5th May 2017