

ROSLISTON PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2017

I have carried out an internal audit of the Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils.

This work has been carried out on a sample basis so as to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances. Advice can then be taken to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations.

My audit has covered the work carried out by the Clerk to the Council in the execution of her duties ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper and timely manner. The following areas were subject to inspection.

Observance of Financial Regulations.
Observance of Standing Orders.
Operation and Reconciliation of Bank Accounts.
Cash Book Receipts and Payments.
Invoices Received.
Value Added Tax Refunded.
Preparation of Receipts and Payments Account.
Fixed Assets.
Council Minutes, Resolutions and Authorised Payments.
Risk Assessment.
Adequacy of Insurance cover.
Payroll Records and Clerks Expenses.
Precept requirement and Budget.
Adequacy of Council Reserves.

Continued.

ROSLISTON PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2017 (CONTINUED)

My inspection of the Parish Council's records has not raised any matters of concern that should be put before the Parish Council for discussion and further action. I would like to recommend the following be discussed by the Parish Council with a view to putting them place in place during the current financial year.

The Budget setting process should be formalised with a calculation of Precept required and progress of spending against allocated project funding presented to the Parish Council on a quarterly basis so that over or under spending can be monitored.

A review of the process of appointing outside contractors supplying services to the Parish Council should be carried out in future so as to ensure that the appointment of any contractors providing labour only does not contravene H M Revenue & Customs PAYE regulations.

A written summary of the processes undertaken by the Clerk in carrying out her tasks and duties should be drawn up to ensure that there is a full understanding of those tasks. This will help in the future with any newly appointed Clerks and Parish Councillors helping them understand what is required on a daily, weekly and monthly basis for the Parish to run smoothly.

In conclusion, following my Internal Audit, I consider that Rosliston Parish Council's system of internal control in place during the 2016/17 year was satisfactory. Implementation of the recommendations above will further develop it and ensure improvements for the future needs of the Parish Council.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
Derbyshire
S42 5ED

16th June 2017