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Mrs SJ Watt,
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Marldon Parish Council

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When telephoning please ask for: David Curnow

Dear Mrs Watt,

Internal Audit report for Marldon Parish Council 2019/20

I can confirm that we have now completed our internal audit of the accounting arrangements for the Parish Council for the financial year ended 2019/20. I am pleased to report that our audit did not find any areas of significant concern and I am confident that, generally, the processes in place are adequate to support the Parish Council's annual report and financial statements.

The purpose of our audit was to review the systems of financial and other controls over the Parish Council's activities and to provide an opinion as to whether the operating procedures are working effectively and satisfactorily. Our work was undertaken in accordance with the Public Sector Internal Audit Standards.

As part of the audit work we undertook an assessment of compliance with relevant procedures and controls and our findings are based on the areas examined and appropriate sample checking.

Key Findings

- Accounting statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail from underlying records.
- No petty cash is currently maintained.
- Payments were supported by invoices, all expenditure approved, and VAT properly accounted for, Arrangements for expenditure are supported by the Accounts & Financial Statement' section of the Council's Adopted Standing Orders
- The financial commitment of the Parish Council is limited to the amount received in the annual precept and by the balance in reserves. The Council is notified of precept income and payment dates prior to the financial year. An exceptional expenditure item arose within 2019-20 relating to 'making safe' work in relation to a rock fall. The majority of this expenditure was met from the Parish's reserves, however, the balance of reserves remain adequate for the size of the organisation and level of normal expenditure.

- The Parish Clerk's salary was paid in accordance with Council approvals and in accordance with PAYE and NI requirements.
- The asset register was found to be complete and reconciled against the accounting records maintained.
- Periodic and year-end bank account reconciliations are undertaken.
- The Council have reviewed and refreshed their Financial Risk Assessment which has been reviewed as part of this audit and considered to be satisfactory.

Please accept my thanks for the assistance provided during the course of our work.

Yours sincerely

David Curnow

Deputy Head of Partnership