

Report of the annual internal audit of Bawdeswell Parish Council for the year ended 31st March 2018

I confirm that I have acted independently and on the basis of the assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in operation during the relevant period.

I have followed the 'Governance and Accountability for Local Councils Appendix 9 – An Approach to internal audit testing' as provided by the Parish Clerk.

I have completed the Annual internal audit report 2017/18 and agreed with all the objectives (except for petty cash records which are not applicable).

Although overall I am, on the basis of my limited testing, in agreement that the council has complied with their responsibilities, I would make the following comments / recommendations:

One of the audit tests asks if assets and investments registers up to date. Whilst I have no reason to suggest otherwise it is difficult to assess without a balance sheet to support the income & expenditure account. I am a little surprised that it does not request that liabilities are also fully recorded;

I note that the income & expenditure account as presented vs. budget does not include adjustments in respect of the post year end VAT reclaim. This totalled £870.71. I understand from the Parish Clerk that this is standard practice;

Another of the audit tests asks if debtors and creditors are properly recorded. I note that the income & expenditure account as presented vs. budget is on a pure cash basis and does not include debtors / creditors.

Regards

Tim

Tim Summers BSc ACA | Finance Director

WJ Aldiss Limited, Oxborough Lane, Fakenham, Norfolk, NR21 8AF www.aldiss.com

T: 01328 850682 | E: tim.summers@aldiss.com