

Report of the annual internal audit of Bawdeswell Parish Council for the year ended 31st March 2019

I confirm 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 2018/19 and agreed with all the objectives (except for F. petty cash records which are not applicable and G. Salaries to employees – see comment as below).

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

- The monthly accounts as presented to the Parish Council meetings included the 2018/19 budget figures up to and including November 2018. Subsequent meetings were presented with comparisons to the 2019/20 budget. I recommend that the Council continues to use the current year's budget figures for comparison purposes until the end of the current financial year;
- At the Council meeting held on 5th October 2017 it was agreed to increase the Parish Clerk's salary by 3% with effect from 1st April 2018. It is my understanding that this increase has not been applied or paid.

I trust that the above fulfils the Council's requirements as regards the internal audit but please let me know if there is anything I have missed or if anything is unclear.

Regards

Tim

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