

HEATH & HOLMEWOOD PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2018

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 given 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 and the Responsible Financial Officer in the execution of their 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.