

Mitford Parish Council 2018/19

Internal Audit Summary

Work Carried Out

Audit testing has been carried out in accordance with the suggested approach contained in the March 2017 edition of "Governance and Accountability for Smaller Authorities in England", in the areas detailed below.

Areas of Control:

Previous External and Internal Audit Reports
Proper bookkeeping
Standing Orders and Financial Regulations
Risk Management Arrangements
Budgetary Controls
Income Controls
Payroll Controls
Assets Controls
Bank Reconciliation
VAT claims
Year-End Procedures

Conclusion

The audit testing included examination of documents relevant to amounts and disclosures in the accounts and notes. This evidence was sufficient to give reasonable assurance that the accounts and notes are free from material misstatement as well as demonstrating that there are adequate and effective controls in place.

In my opinion the audit work carried out fairly represents the situation of Mitford Parish Council for the year ended 31 March 2019.

The review of the risk register and asset register did not occur in 2018/19 for reasons connected with the personal circumstances of the Clerk. However, I understand that these are to be reviewed at the annual meeting of the Council in May 2019.

There are no matters to draw to the attention of the Council.

I would like to thank the Clerk for his assistance and for the quality of documentation provided.

Pieter Vermaas
Internal Auditor

22nd April 2019