



DM PAYROLL SERVICES LTD

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2nd June 2018

Hartlebury Parish Council
c/o 12 Ross Crescent
Inkberrow
Worcestershire
WR7 4FG

Dear Chairman

Internal Audit for Hartlebury Parish Council

I have now completed the internal audit for Hartlebury Parish Council. I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

A. Appropriate books of account

Appropriate books of account have been kept during the year. The council has used a spreadsheet to record the books of account, the books are kept up to date and there is evidence they are balanced regularly.

B. Financial Regulations

There is an audit trail of all samples picked. Financial Regulations were met, payments were supported by receipts or invoices and payments were reported to meetings.

There was evidence of quotations being sought during the procurement process.

VAT was accounted for and a reclaim was made.

C. Risk Assessments

A risk assessment was reviewed by the council during the year. The minutes make reference that councillor(s) felt the council was not adhering to the risk schedule and the council agreed to review in more detail. There is no further evidence this was carried out.



Registered company number 10880898

The council's insurance cover includes public liability and employer's liability.

D. Precept

The precept was set after the council considered its budget requirements for the year. There is evidence of bank balances being reported to the council regularly but not actual monitoring of income and expenditure against the agreed budget. I understand it is planned to implement a more robust financial monitoring system during this financial year.

E. Income

There were no unusual receipts during the year.

F. Petty Cash

Petty cash is not used.

G. PAYE

The PAYE is administered by a third party and are as per agreed salary rates.

H. Asset Register

The parish council maintains an asset register which has been reviewed during the year.

I. Bank reconciliations

The bank accounts have been reconciled to the cash book. I have recalculated the bank reconciliation, there was a difference of £1.23p which the clerk has now found was interest and has amended the accounts. The bank reconciliation will balance with this amendment.

J. Accounting Statements

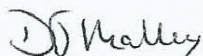
The parish council prepares the accounting statements on an Receipts and Payments basis and agrees to the cashbook.

General

In general, the accounting records are well kept.

I would like to thank Neil Gulliver for his assistance in the internal audit review and enclose my invoice for your attention.

Yours sincerely



Diane Malley MAAT



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Supplementary Internal Audit Report to accompany AGAR

F. Petty Cash. Petty Cash is not used by the Council

C. Risk Assessment. A risk assessment was reviewed by the council during the year under review. The minutes refer to the risk assessment, however, councillor(s) felt the council was not adhering to the risk schedule and the council agreed to review in more detail. There is no further evidence this was carried out.

Diane Malley M.A.A.T.

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