

Roger Masters

Public Sector Accountant and Financial Advisor

Sundon Parish Council Internal Audit Report 2018/2019

As an independent Public Sector Accountant and Financial Advisor I confirm I am independent and competent to carry out this audit.

I also confirm I have no involvement in or responsibility for the financial decision making, management or control of Sundon Parish Council.

I have carried out an internal audit of the Parish Councils financial and administrative procedures on 15th July 2019 for the year 2018/2019 when I examined the Council's financial records, Council Minutes and procedures following procedures as set out in the JPAG publication GOVERNANCE AND ACCOUNTABILITY FOR SMALLER AUTHORITIES IN ENGLAND 2018.

On the basis of the records and documents examined, I conclude that the Council complies with the relevant procedures and controls which I would expect to be in operation and in particular with the provisions of the ACCOUNTS AND AUDIT REGULATIONS 2015.

There are a number of comments I would make of a minor nature which I consider should be addressed .

- a. Cheque signatories and have yet to be finalised.
- b. There remain a number of bank statements outstanding.
- c. Minutes should be sequentially numbered throughout the year for easy reference purposes.
- d. Direct Debits should be recorded in the minutes.
- e. Payments recorded in the Minutes should be more definitive .e.g. Community Awards no more than £700.

I would further recommend the Council considers adopting the revised NALC Model Standing Orders.

Finally I would take the opportunity to thank your locum clerk Maxine Hayes for the meticulous manner in which she has presented the information for the audit.

Roger Masters

16th July 2019