

GRAVENEY with GOODNESTONE PARISH COUNCIL
INTERNAL AUDIT REPORT 2013 – 2014

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2013 – 2014 and have been able to complete Section 4 of the 2013 - 2014 Annual Return.

Members should be aware that my work cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. As a result of my audit and my discussion with your Clerk I was able to answer 'YES' to all the relevant questions contained in Section 4 of the Annual Return for 2013 - 2014.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place on 2 May 2014.

PREVIOUS AUDITS:

External Audit Certificate 2012 - 2013:

The External Audit Certificate for 2012 - 2013 was unqualified and dated 26 September 2013. The External Auditor did not raise any minor matters in the certificate.

Internal Audit 2012 - 2013:

There are no matters outstanding from my previous audit.

FINDINGS THIS VISIT:

During the visit I carried out sufficient work to enable me to complete Section 4 of the Annual return which included reading the minutes, checking the accounting records including the cashbook, payroll, VAT records, vouchers and bank reconciliations.

I found all the records to be accurate and up to date. There were no unexplained entries in the bank reconciliations.

Insurances:

The level of cover in respect of Employee Dishonesty is currently £150,000 and meets the recommended minimum level of cover.

Asset Register:

The Asset Register is up to date.

Payroll:

The HMRC requirements for Real Time Information have been met.



Kevin Funnell, F.M.A.A.T.
Independent Internal Auditor
2 May 2014