

GREAT ALNE PARISH COUNCIL

INTERNAL AUDIT REPORT 2017-18

The Accounts and Audit (England) Regulations 2015 imposes a duty on local councils to 'evaluate the effectiveness of its risk management, control and governance processes'.

Completion of an Internal Audit of the Parish Council for 2017-18 was completed on 13th May 2018.

Members should be aware that my work cannot be relied on to identify the occasional omission or insignificant error, nor to identify 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.

The internal audit has been carried out in accordance with the 'Governance & Accountability for Smaller Authorities in England' (March 2017) regulations. All documents are available to view on the internet.

External Auditors: The External Auditors appointed by the Audit Commission are PKF Littlejohn LLP.

Clerk and Responsible Financial Officer (RFO): The Clerk and RFO for the period 2017-18 (as of the date of the annual audit) is Mrs Sarah Duran of 2 Flax Close, Alcester, Warwickshire, B49 5DQ.

Internal Audit Report:

Please refer to the attached document for comments and feedback on the Internal Audit.

In addition I would like to make the following comments:

1. Are there any plans in place in case of long term sickness of the Clerk/ RFO. Who would prepare agenda/ advertise for meetings? Who would do minutes/ answer post/ check for and response to planning applications and emails? Who would process wages for sick pay?
2. When recording income and expenditure on the minutes it is advisable to record when payment has been agreed rather than when the transactions go through the bank - i.e the minutes act as your authority to make the payment.

Lorraine Holmes
Internal Auditor



6 Throckmorton Road, Alcester, Warwickshire, B49 6QA
13th May 2018

Declaration of Interest of Internal Auditor: L Holmes ceased to be Clerk for Great Alne Parish Council in November 2010, there has been no official involvement with the Parish Council or associated members for the 2017-18 period being reported on, apart from the appointment of the role to Internal Auditor.