

MERSHAM with SEVINGTON PARISH COUNCIL  
INTERNAL AUDIT 2018-2019

I am pleased to report to Members of the Parish Council that I completed my internal audit of the Parish Council's records for 2018- 2019.

Members should be aware that the audit tests I undertook during the audit 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 through the Parish Council's internal control procedures.

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. I have, therefore, been able to complete Section 4 of the Annual Return.

I would like to take this opportunity to thank your clerk for her assistance given to me in the conduct of the audit which took place on the 17th April 2019.

**PREVIOUS AUDITS:**

**External Audit Certificate 2017- 2018:**

The External Audit Certificate for 2017- 2018 was complete and no matters were raised by the External Auditor.

**Internal Audit 2017- 2018:**

I went through the previous Internal Auditor Report; no matters raised.

**FINDINGS THIS VISIT:**

During the visit I carried out work which included: checking minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

**Cashbook:**

The cashbook was up to date and there was a good audit trail to the receipt and payment vouchers.

A financial statement and budgetary control report is presented to members by the Responsible Financial Officer to every meeting and minuted.

**Vouchers:**

MERSHAM with SEVINGTON PARISH COUNCIL  
INTERNAL AUDIT 2018-2019

There were vouchers for all the items inspected including payroll and grant items.

Bank reconciliations:

Bank reconciliations have been carried out and there were no unexplained entries.

**Risk Management:**

Reviewed in meeting held 18th February 2019 and agreed practice to continue as established.

**Minutes:**

All Minutes inspected had been signed/ initialled in accordance with best practice.

**Precept 2017 - 2018:**

The precept for 2018 - 2019 was approved at the meeting held on 19th November 2018.

**Standing Orders and Financial Regulations:**

The Parish Council's Standing Orders were reviewed and agreed at the meeting 28th January 2019.

**Asset Register:**

The Asset Register has been updated and values restated. Insurer has been notified.

**Member's Register of Interests:**

The link on the Parish Council's website to Canterbury City Council's web page worked and details are available.

**Transparency Code:**

The Parish Council's Website is regularly updated and complies with the Transparency Code.

Jacqueline Smallwood

Independent Internal Auditor April 2019