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8th May 2017

Belbroughton and Fairfield Parish Council
Millers Cottage
Pinkham
Cleobury Mortimer
DY14 8QE

Dear Chairman

Internal Audit for Belbroughton and Fairfield Parish Council

I have now completed the internal audit for Belbroughton and Fairfield 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 an accounting software package to record the books of account, the books are kept up to date and there is evidence in the minutes they are balanced regularly.

B. Financial Regulations

There is a clear audit trail of samples picked. Financial Regulations were met, payments were supported by receipts or invoices and payment schedules were reported to meetings. It would strengthen the internal controls if grant recipients are asked to acknowledge receipt if their grants.

There was evidence of quotations for works being compared during the procurement process.

VAT was appropriately accounted for and the 2016/17 and VAT reclaimed quarterly.

C. Risk Assessments

The risk assessment adequate for the council's purposes has been carried out.

The council's insurance cover includes public liability, employer's liability and fidelity guarantee and is adequate for the council's needs.

D. Precept

The precept was set after the council considered its budget requirements for the year. Financial monitoring reports of actual income and expenditure compared against the budget are provided to the council/finance committee regularly.



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E. Income

There were no unusual receipts during the year. Interest has been recorded in the accounting records

F. Petty Cash

Petty cash is not used.

G. PAYE

The PAYE is administered correctly and there is evidence of RTI submissions being made

The requirements of the Pensions Regulator in respect of auto enrolment have been met.

H. Asset Register

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

I. Bank reconciliations

The bank accounts are reconciled to the cash book monthly.

J. Accounting Statements

The parish council prepares the accounting statements on an Income and Expenditure basis and agree to the cashbook.

General

In general, the accounting records are well kept.

I would like to thank your clerk, John Farrell, for his assistance in the internal audit review and enclose my invoice for your attention.

Yours sincerely

Diane Malley MAAT