

CARSINGTON & HOPTON PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2017

I have carried out an internal audit of the Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils.

This work has been carried out on a sample basis so as to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances. Advice can then be taken to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations.

My audit has covered the work carried out by the Clerk to the Council in the execution of her duties ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper and timely manner. The following areas were subject to inspection.

Observance of Financial Regulations.
Observance of Standing Orders.
Operation and Reconciliation of Bank Accounts.
Cash Book Receipts and Payments.
Invoices Received.
Value Added Tax Refunded.
Preparation of Receipts and Payments Account.
Fixed Assets.
Council Minutes, Resolutions and Authorised Payments.
Risk Assessment.
Adequacy of Insurance cover.
Payroll Records and Clerks Expenses.
Precept requirement and Budget.
Adequacy of Council Reserves.

Continued.

CARSINGTON & HOPTON PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2017 (CONTINUED)

I understand that the Parish Council has monies currently in the Reserves from the Wind Farm development that it intends to utilise for local causes and projects which can be said to be earmarked for specific purposes. With regard to Parish Council Reserves I recommend that a review of these be undertaken on an annual basis so as to identify the spending requirements of the Parish in relation to its current and future commitments and a process of earmarking specific amounts for projects adopted. These earmarked reserves can be added to or reduced as the Councillors see fit at the time of review by virement between budget cost centres. The earmarked monies do not have to cover the entire Parish Reserves as there can also be a General Reserve as a contingency fund but this should not be too high a proportion of the overall Reserves.

Following my work I do not have any matters to bring to the Council's notice that would have bearing on my opinion of the systems and procedures in place and I conclude that Carsington & Hopton Parish Council's internal controls meet the requirements of the Council to a good level.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
Derbyshire
S42 5ED

27th April 2017