

**CARSINGTON & HOPTON PARISH COUNCIL**  
**INDEPENDENT INTERNAL AUDITORS REPORT**  
**FOR THE YEAR ENDED 31ST MARCH 2015**

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.

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**FOR THE YEAR ENDED 31ST MARCH 2015 (CONTINUED)**

Following my work I do not have any matters to bring to the Council's notice that would affect my opinion of the internal control system in place but I do recommend that the Parish Council undertakes a review of Standing Orders during the next financial year 2015/16 and at the same time ensure that the Financial Regulations are current and appropriate for the Council's needs.

In conclusion I am of the opinion that Carsington & Hopton Parish Council's system of internal control meets the requirements of the Council to a good level.



J S Marriott  
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10th April 2015