

INTERNAL AUDIT SERVICE FOR AUSTERFIELD PARISH COUNCIL 2015 - 2016

There are NO significant problem areas indeed the Accounts are very carefully and logically presented and all available in one place.

Questions to Address:

1. Terms and Conditions of Employment Needed – have they been officially adopted yet?
It would appear that you are at present paid monthly by preparation and attendance at meetings, and not at all in August – does parish work for the Clerk stop in August altogether?
My advice would be to firm up salary and terms as soon as possible and stick to those.
2. Last year the Audit Report ticked recommended a risk audit and risk register, but I did not carry this forward – did you?
3. 1st Quarter Receipts and Payments were signed off, but not counter-signed. As this appears to be procedure, protocol would suggest that a signature is obtained – just in case anyone from the Parish decides to inspect.
4. There needs to be a clearer procedure over the Annual Christmas Dinner. There is no suggestion that this should not be Section 137 Expenditure nor that the actual procedure is not accounted for but I need to be clear how it has come about and whether a much more fluid procedure is evident in justification.

Comments and Advice:

1. The books are neat and more than acceptable, but filling in pencil is not good practice as it leaves them open to be tampered. Could you consider pen or a small easily compiled spreadsheet?
2. The Reserves seem a little high in proportion to the annual precept. Whilst this is not necessarily a bad thing it would be a good idea to earmark the reserves for capital projects. Good Practice indicates that a balance of at least one year's annual precept should be kept
3. Website is good value

Andrew Bosmans
Approved SLCC Internal Auditor