

## To Tackley Parish Council

### AUDIT OF PARISH COUNCIL RECORDS FOR: Quarter 4 – 2017-18: 1<sup>st</sup> January – 31<sup>st</sup> March 2018

As requested, I have audited the Parish Council financial records and systems of internal control for the final quarter of year 1<sup>st</sup> April 2017 to 31<sup>st</sup> March 2018 and have the following comments to make.

The two issues open from the last audit have been resolved. Two issues have been raised during this audit.

#### Issues to be Resolved:

##### ACTIONS OPEN

**Q4/1 Issue:** Sheet 6, Section 18/021 records an incorrect amount for cheque no. 101635 to SLCC, it is recorded as £73.66 and should be £73.60.

**Action:** Rectify the error in the minutes.

**Q4/2 Issue:** Sheet 7, 18/021 refers to £50.00 is to be paid to the Village Hall for the allotment water bill. On Sheet 10, Section 18/028, the last item on the sheet states that the water account for the Village Hall has been paid but it does not appear in the payments section of the audited accounts.

**Action:** Confirm whether this is a new payment of £50 or whether it refers to the payment made for water on 13 November 2017, and take appropriate action.

**Q4/3 Issue:** Clause 4.21 Reviewing Internal in document Audit of Governance and Accountability for Smaller Authorities March 2017 states that “Authorities should from time to time carry out a review of the effectiveness of their overall internal audit arrangements. The review should take place at least once every three years and also in the year of any change of internal audit provider or responsible finance officer.”

**Action:** With the change of Parish Clerk and therefore responsible finance officer, this review needs to be scheduled.

**Q4/4 Issue:** Clause 5.98 Reviewing and Reporting in document Audit of Governance and Accountability for Smaller Authorities March 2017 states that “Once the key risks have been identified and assessed they should be recorded, for example in a risk register. Members should review the risk register not less than annually.” Although there was a note in Section 18/034 of the March minutes that a review should be scheduled this had not been completed for the year audited.

**Action:** Conduct a review of the Risk Assessment Policy and the high risk area of the Children’s Playground maintenance to confirm adequacy of inspections and to ensure that all risks are satisfactorily covered.

Judy Robson

23<sup>rd</sup> April 2018