

APPENDIX A

20 Waverley Road
Kenilworth
Warwickshire
CV8 1JN
4th September 2017

Dear Chairman

Lea Marston Parish Council
Internal Audit year ended 31st March 2017

As requested I have completed an examination of the financial statements and cashbook. In doing so I have verified the bank reconciliation and agreed the cashbook entries to the bank statement. I have also agreed expenditure to supporting documentation and to approval by the Councillors in the Minutes. I have reviewed VAT entries to cash book entries where applicable.

The financial statements and cashbook are in good order. The Clerk retains accurate records and files supporting documentation in a methodical order.

The financial statements are accurate and are supported by underlying financial records and documentation.

What would be useful for audit and accounts purposes, would be a schedule linking the payments tabs to the analysis sheet - ie I can see in total that the income and expenditure is correct as it agrees in total to the payments sheets however the analysis line by line of expenditure would be useful to see a link to each payment.

I can not see evidence of a risk assessment in the minutes for last year, this should be done as a matter of priority. Also I believe the Council may be taking over some land, consideration should be given to the wider implications of this re security, management of and also the implication to any expected increase in the Clerk's workload.

I would like to thank you for appointing me as your Internal Auditor. My fee for the time spent on the accounts is £70.

Yours sincerely

Louise Best
CC Louise Baudet