

## To members of Cley Parish Council

31<sup>st</sup> March 2019

I have conducted an Internal Audit for Cley Parish Council for 2018/19. I would like to thank the Clerk for providing me with all the required paperwork for the audit.

I have undertaken random testing of key controls areas, such as book keeping, financial controls, risk management, payroll, VAT and budgetary controls.

I have been able to complete all boxes of AGAR (Page 4) with a YES response.

However, I have a few **advisory notes** for the council's consideration:

### Website

The Council should display its FOI Publication Scheme on the website.

The Council could exempt itself from an External Audit for the year 2018/19 but would then need to display the Exemption Certificate on its website, AGAR as well as the Electors Rights. There is also other information which needs to be published by an Exempt Authority. (I have given the Clerk a list).

### Financial Regulations

The Council should review its regulations in 2019/20, to reflect the fact that there is now access to banking online and that budget monitoring is to be done at the half year and end year points (Currently the regulations state "regularly".)

### VAT

A VAT claim had been made to December 2018. There is a small amount of money which could be claimed for 2018 when the next claim is submitted:

Paper June 2018	The Works	555261934	£1.33
Padlock	Homebase	233112755	£2.25
Bottle bank collections 9 <sup>th</sup> Oct 2018	Indigo	841739218	£8.00
Electrodes 22 <sup>nd</sup> Oct 2018	CHT	187551082	£7.60
Dog Bin emptying 1 <sup>st</sup> Nov 2018	NNDC	145899025	£134.07

### External Audit recommendations in 2017/18

Note that the Council must ensure that in the minutes of the meeting approving AGAR the Assurance Statement must be minuted as being **approved first** and then the Accounting Statement.

Thank you for asking me to undertake this work.

Di Dann B.Sc. (Hons) FSLCC CiLCA Qualified

[didann@outlook.com](mailto:didann@outlook.com) Tel 01328 878196

