



# Diane Malley MAAT

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Dear Chairman

## **Internal Audit Hunnington Parish Council**

I have now completed the internal audit for Hunnington Parish Council. I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

### **A. Appropriate books of account**

Appropriate books of account have been kept throughout the year. The council has used a spread sheet which is adequate for the number of transactions of the council

### **B. Financial Regulations**

Financial Regulations were met, payments were supported by receipts or invoices on all samples picked. Expenditure was approved and VAT was appropriately accounted for. The Financial Regulations are now an older version, there has been a newer model released, the parish council should consider adopting the newer model.

### **C. Risk Assessments**

A risk assessment adequate for the council's needs has been carried out. The assessment was reviewed during the year.

### **D. Precept**

The precept was set after the council considered its budget requirements for the year and this was minuted. There is evidence that the budget is monitored by the council.

### **E. Income**

There was no unusual income received during the year. All income and interest was recorded in the cash book.

### **G. PAYE**

PAYE was administered using HMRC's Basic tools.

### **H. Asset Register**

The Parish Council maintains an updated asset register which has been reviewed by the council during the year.



**I. Bank reconciliations**


The bank accounts have been reconciled to the cash book. I have recalculated the year end bank reconciliation and agree it. There is evidence of bank reconciliations being presented to the council during the year, this is a strong internal control as the bank balances must agree with the cash book.

**J. Accounting Statements**

The accounting statements are prepared on a Receipts and Payments basis and agree to the cash book spread sheet.

In general the accounting records are well kept and are of high quality. I would like to thank your clerk for her assistance in the internal audit review.

Yours sincerely

A handwritten signature in cursive script, appearing to read "D Malley".

Diane Malley MAAT