

**JON HERBERT**

**The Old Dairy Barn, Norwich Road, Mulbarton, Norwich, NR14 8JN.**

6<sup>th</sup> May 2016

To Members of Bracon Ash  
Parish Council

Dear Councillors

Thank you for appointing me to carry out the internal audit for the 2015/16 accounts.

The Local Council's Governance and Accountability guidance states that the purpose of the internal audit is to review whether the systems of financial control are effective. Neither the internal nor the external auditor can be expected to look for fraud.

I am a qualified Accountant but not an auditor and as such only give limited assurances on the accounts. I do not give an opinion but I am required to review controls and give recommendations.

I reviewed the information supplied by your RFO carried out the following work on the council's books and records.

- Proper Bookkeeping
  - checked a sample of payments and receipts to invoice/documentation
  - VAT was correctly itemised
  - reviewed the budget process and variance spreadsheets
- Risk Management
  - reviewed insurance schedule.
  - reviewed internal controls.
- Income Controls
  - reviewed significant changes in income during the year.
- Payroll controls
  - reviewed salaries for the year and noted the PAYE controls.
- Asset controls
- Bank reconciliation
  - checked year end reconciliation to bank statements
- Annual Return
  - checked completeness

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- totals of accounts and cash book were checked
- variance statement was checked for reasonableness
  
- Minutes
  - minutes were checked for unusual items.
  
- Standing Orders

The tests listed above and a review of the minutes showed that the Parish Council is adopting the necessary policies and controls to enable good management of the council's assets.

I have attended some of the Parish meetings and those coupled with my review lead me to the conclusion that for a Parish of this size the Books of Account are prepared in an exemplar way and that the Council should take comfort from the way that the RFO conducts your business.

I would like to thank Carole Jowett for her co-operation and help with the internal audit and to once again thank the Parish Council for appointing me to undertake this audit.

Yours sincerely



Jon Herbert ACMA, GCMA