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Dear Chairman

Internal Audit Cookhill Parish Council

I have now completed the internal audit for Cookhill 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.

C. Risk Assessments

A risk assessment adequate for the council's needs has been carried out. The assessment was reviewed by the council 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 regularly monitored.

E. Income

There was no unusual income received during the year.

G. PAYE

PAYE records were kept using specialist software. PAYE was correctly accounted for and RTI submissions made.

The Employers Allowance for NI has been claimed, however local councils are not eligible for the allowance, this will most likely need to be corrected using an earlier year update report but advise should be sought from HMRC. For this current year the box for claiming Employers' Allowance needs to be unchecked. Please see advise on HMRC.gov.uk for further confirmation.

The former clerk, Kerry Johnson, was paid home office expenses of £500 during the year. This



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expenditure either needs to be evidenced by way of utility bills apportioned to the number of rooms used as an office, otherwise an amount of £18.00 per month can be claimed without providing the evidence. This amount to a total of £216.00. The remaining £284.00 needs to be treated as a cash benefit and should be reported on a p11d.

H. Assets

The asset register was reviewed and updated during the year.

I. Bank reconciliations

The bank account is reconciled monthly to the cash book. This is reported monthly to the council which a strong internal control.

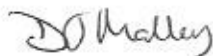
I have recalculated the year end bank reconciliation and confirm it is correct.

J. Accounting Statements

The accounting statements are prepared on a Receipt and Payment basis and agree to the cash book spreadsheet and bank reconciliation statement.

In general the accounting records are well kept and are of high quality. I would like to thank the clerks, Kerry Johnson and Kate Brazier, for their assistance in the internal audit review and I enclose my invoice for your attention.

Yours sincerely



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