

INTERNAL AUDIT REPORT

FOR THE FINANCIAL YEAR ENDED 31ST MARCH 2018-07-04

Nash Parish Council

In April 2018 all the members of Nash Parish Council resigned and there were no calls for an election of new councillors.

Three Shropshire Councillors have been appointed to act as the parish Council..

An interim clerk has been appointed to compile the required accounts and returns.

I have been asked to examine the documents and records provided, and to carry out an internal audit upon the operation of the council.

Internal Audit opinion

Based upon the documents and evidence presented to me,

My opinion is that : the Council has operated with a bare minimum of controls over the last few years, in that : The Council minuted the agreement of a precept and notified it to Shropshire Council, they also minuted and agreed expenditure to be made, however controls over other aspects of council operation appear to be non existent.

Individual internal control objectives

A. Appropriate accounting records.

I could find no evidence of a cash book or accounting records, however i have been able to compile the accounts based upon the bank statements going back to 2014/15

B. Financial regulations

I could find no evidence of any new financial regulations being adopted since april 2014. However expenditure has been approved and minuted and where i have been supplied with invoices these do tally to the payments made.

C. Risks

I could find no evidence that risks had been considered or assessed.

D. Precept

I could find no evidence of budgets, however there were discussions minuted regarding the amount of precept each year

E. Income

The expected income from precepts were received. An erroneous sum received by mistake was identified and refunded to Shropshire Council.

F. Petty cash