



**Tim Light – trading as LIGHTATOUCH**

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**16 May 2018**

**The Responsible Finance Officer  
East Meon Parish Council,  
Agriculture Place  
Drayton Farm  
East Meon  
Petersfield  
Hants  
GU32 1PN**

**Dear Sarah**

**Internal Audit Letter Report for East Meon Parish Council 2017/18  
April 2017 - March 2018**

The Accounts and Audit Arrangements introduced from 1st April 2002 (lighter touch audit) requires all Town and Parish Councils to implement an independent internal audit examination of their Accounts and Accounting processes annually. The Council have complied with the requirements in terms of independence by the Council decision making process in 2017/2018, by appointing Lightatouch to undertake the work for 2017/18.

A visit took place on Tuesday 16 May 2018 to check that the Parish Council adhere to the requirements set out in the Governance and Accountability document for Smaller Authorities in England ensuring that compliance is maintained.

An Internal Audit testing strategy is set out in the current Governance and Accountability document for Smaller Authorities in England appendix 5. This covers a “suggested approach to internal audit testing” covering 10 aspects ranging from Proper bookkeeping right through to Year-end procedures. Our Internal Audit testing is based on this approach.

As part of the Internal Audit Review during the 2017/2018 financial year we checked that:

**Bank Reconciliations**

- the financial totals as at 31 March 2017 were brought forward correctly and accurately shown in the Cash Book.
- all un-presented cheques and un-banked income as at 31 March 2017 were checked to bank statements to verify these were banked in April 2017.
- all cheques, direct debits, standing orders, BACS and transfers were checked and accounted for in the period 1 April 2017 to 31 March 2018.
- all bank paying in slips were banked and agreed to bank statements in the period 1 April 2017 to 31 March 2018.
- bank reconciliations for all bank accounts had been carried out between 1 April 2017 to 31 March 2018 and totals agreed to those shown in the Cash Book.

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