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10 May 2017

The Parish Clerk
Titchborne Parish Council
15 The Heath
Denmead
Waterlooville
PO7 6JT

Titchborne Parish Council Audit 2016/17

We have completed the Internal Audit for your Council on the 2016/17 Annual Return for the External Auditor BDO LLP.

An annual update review of the Council's financial systems' internal controls is conducted as part of the Internal Audit testing, which is set out as an appendix in the NALC Governance manual. This Appendix template covers a "suggested approach to internal audit testing" covering 10 aspects ranging from Proper bookkeeping right through to Year-end procedures.

Initial discussion with the Clerk/RFO establishes any system and procedure changes to the internal controls from the previous year. A series of independent audit tests are then undertaken using the various financial records, vouchers, documents, minutes, insurance etc. to ascertain the efficiency and effectiveness of these internal controls.

We are pleased to report that the various procedures in place for the Council provide a good standard of control and that the Parish Clerk ensures that the Parish Council is kept up to date with current legislative and regulatory requirements.

We are also pleased to report that all minor points arising were resolved during the course of the audit and no formal recommendations have been made at this stage.

This report should be taken to the next Parish Council meeting, formally accepted, and then minuted as such.

Yours sincerely,

Tim Light FMAAT
Internal Auditor

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