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Grantley, Sawley, Skelding and Eavestone Parish Council
Mr David Taylor

Internal Audit Report 2017

I have undertaken the internal audit of the accounts and documents for the above Parish Council. Although there is some lack of paperwork and some inconsistencies due to the fact that at periods during the year there was no Clerk or an inexperienced Clerk, I am satisfied that final accounts are a true record of the current balances and the transactions throughout the year.

The Responsible Financial Officer now has the systems in place to move forward appropriately and it is important that he is allowed the time and training necessary to enable him to understand fully the financial aspects of being a Clerk and to evolve his own systems.

I am pleased to note that most of the recommendations from the 2016 Internal Audit have been acted upon and am satisfied that all payments are now properly authorised. I note that relevant regulations have been reviewed and I urge the Council to continue to review them regularly.

Recommendations

Parish Room Proceeds etc

Apart from the main Current and Deposit accounts for the Council, there are another 6 accounts / investments, mostly concerned with the Parish Room Proceeds. Keeping all of these within the regular bank reconciliations makes them much more difficult to understand and gives a false impression of actual funds. There are very few transactions on any of these accounts.

It is recommended that these additional accounts are treated as 'separate' from the main accounts and regular reconciliations are done comparing the 2 main bank statements and total receipts and payments. There will only need to be a full reconciliation at the end of the year.

Long term investments

It is noted that the two long-term investments have now matured, so the Council should consider how the money will be re-invested. It should also consider whether the large investment in the Cooperative Building Society still needs to be accessible.

It is recommended that the Council review and rationalise all its investment accounts

Any decisions should be clearly minuted, with reference to the details relating to where the money came from and how it can be spent.

Transparency Fund

I note in the minutes that the Council decided to apply for a grant from the Digital Transparency Fund, but saw no further reference to this. Generally the Council is fulfilling its requirements re the Transparency Code, but it should certainly obtain a Council computer and scanner.

It is recommended that the Council apply for funds to cover the cost of a scanner and computer and software, and time for essential data to be uploaded to the website.

I trust that the above recommendations are helpful to the Council

I am happy to discuss any matters further with the Responsible Financial Officer or the Chairman

Kind regards



Susan Welch BSc