

# Fair Account

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16 May, 2015

Milborne St Andrew Parish Council  
Parish Clerk  
Fairways  
Streetway Lane  
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DORSET  
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Dear Mr Hampton

## **Milborne St Andrew Parish Council Audit 2014/15**

I have recently completed the Internal Audit for your Council & signed off on the 2014/15 Annual Return.

An annual Risk review of the Council's financial systems' internal controls was 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 established any system / procedure changes to the internal controls from the previous year. A series of independent audit tests were then undertaken using the various financial records, vouchers, documents, minutes, insurance etc. to ascertain the efficiency & effectiveness of these internal controls.

I am pleased to report that the various procedures in place for the Council provide an acceptable standard of control. All queries were resolved during the audit, & a formal Risk assessment report for 2014/15 will be issued for your June meeting.

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

Yours sincerely,

P.Reynolds, FMAAT

**AAT**  
ASSOCIATION  
OF ACCOUNTING  
TECHNICIANS

