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28 May 2016

Grantley, Sawley, Skelding and Eavestone Parish Council
Mrs Iona Taylor

Re Internal Audit 2016

I have undertaken the internal audit of the accounts and documents for the above Parish Council and am satisfied that the Responsible Financial Officer has carried out the work throughout the year in a highly efficient manner. The regular financial information and comparison of expenditure with budget is particularly good. She has presented the documents for audit in a very organised way, making it easy to carry out the necessary checks, and should be commended for this clarity. I note that she has resigned as Clerk / RFO but it is good that she has been able to prepare the Annual Accounts. A meeting was due to be held in February 2016 to appoint a new Clerk, but I see no minutes from this meeting.

I am pleased to note that the recommendations from the 2015 Internal Audit have been acted upon and am satisfied that all payments are now properly authorised. Relevant regulations have been reviewed and amended as necessary. I urge the Council to continue to review them regularly.

Recommendations

Home Working Allowance

The Clerk works from home, thus avoiding any necessity for hire of premises and associated costs. HMRC recognise the value of this and there is a standard weekly allowance for home-working that is free of income tax. This is currently £4 per week.

It is recommended that the Council consider payment of this standard allowance to the Clerk

Financial Risk Assessment

While this is a good document, there are some statements concerning insurance company and amounts re Public Liability etc which are out of date. It would be easier to put general statements within the Risk Assessment so that these do not need frequent amendment

It is recommended that the document is updated as suggested

Allocated Funds

While I have no reason to question the list of allocated funds totalling £73,036, there is no reference to these sums in recent minutes. I assume that they were once agreed and the sums have been re-stated each year in the accounts, but it would be helpful for them to be minuted each year so that they can be easily checked during internal audit

It is recommended that the funds allocated for various reasons are stated in the minutes each year

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