

For the Attention of Richard Harrop

Swinbrook Parish Council

15th July 2020

Management of Internal Controls

Dear Richard,

Following an internal audit review of the Swinbrook Parish Council conducted in June 2020, I have concluded that the accounts and controls for the financial year 2019/20 are complete and accurate and therefore have 'passed' the internal audit review.

I would like to note that the digitisation of overall accounting and controls processes, records, security measures and document administration that were put in place in 2019 continue to prove efficient and effective.

There are however some points of note, and it is my recommendation that the Parish Council address these points:

1. Previously I had advised that expenditure should be itemised on a line item by line item basis and recorded in the Minutes of the Parish Council, in line with stated requirements. Whilst progress has been made, there are still occasions where there are minor inconsistencies in the amounts stated.
2. The Council has not concluded on the outstanding VAT reclaim from 18/19. It is recommended that this is pursued and concluded in this period.
3. It continues to be the case that reserves held by the PC significantly exceed the 2x precept advised by WODC. It is understood that the PC expect significant costs to be incurred in the next period and therefore this does not present an issue.
4. It is advised that the PC undertake a review of spend associated with the transparency grant issued in the previous period, in line with commitments made by the PC in the prior period.

I would be most grateful if these points were shared with the Parish Council for action,

Yours sincerely,

A handwritten signature in black ink, appearing to read 'M South', written in a cursive style.

Mark South
Internal Auditor – Swinbrook PC