

MORTON PARISH COUNCIL
INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2014

I have carried out an internal audit of the Council's books and records in accordance with the Council's requirements and planned coverage under the guidelines of Governance and Accountability for Local Councils 2010.

This work has been carried out on a sample basis so as to provide an assessment of compliance with the relevant policy and controls that are expected to be in operation during the above financial year. Where areas of concern are encountered additional work is undertaken to ascertain the extent of the problem and to form an opinion as to the effect on Council finances. Advice can then be given to correct the situation and the Council can then agree further controls where necessary to ensure future compliance with regulations.

My audit has covered the work carried out by the Clerk to the Council in the execution of his duties ensuring that all relevant regulations have been met and the Council's resolutions have been carried out in a proper and timely manner. The following areas were subject to inspection.

Observance of Financial Regulations.
Observance of Standing Orders.
Operation and Reconciliation of Bank Accounts.
Cash Book Receipts and Payments.
Invoices Received.
Value Added Tax Refunded.
Preparation of Receipts and Payments Account.
Fixed Assets.
Council Minutes, Resolutions and Authorised Payments.
Risk Assessment.
Adequacy of Insurance cover.
Payroll Records and Clerks Expenses.
Precept requirement and Budget.
Adequacy of Council Reserves.

Continued.

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INDEPENDENT INTERNAL AUDITORS REPORT
FOR THE YEAR ENDED 31ST MARCH 2014 (CONTINUED)

My inspection of the Council's records for the year ended 31st March 2014 has found the following areas of concern that need to be put before the Councillors for discussion or further action.

The Council's insurance cover needs to be reviewed in respect of the Fixed Assets as there are identified differences between some Fixed Asset cost values on the Asset Register and their insurance values. The new Clerk has done work on this and shall liaise with the Council's insurers to update cover.

The Council has not undertaken a review of its Risk Assessment during the year. This could lead to uninsured losses and procedural problems. This matter should be put before the Council their attention at the earliest opportunity.

The Council's Financial Regulations should be reviewed in respect of current needs and procedures. Although the current Financial Regulations have been adhered to during the year these may not be fully up to date with the needs of the Council.

Notwithstanding the foregoing I conclude that Morton Parish Council's system of internal control meets the needs of the Council to a good standard.



J S Marriott
Accountant
214 North Wingfield Road
Grassmoor
Chesterfield
Derbyshire
S42 5ED

14th April 2014