

MORTON PARISH COUNCIL

INTERNAL AUDITORS REPORT FOR THE YEAR ENDED
31ST MARCH 2009

I have carried out an internal audit of the Council's books and records in accordance with the Council's requirements and planned coverage.

The internal audit work has been carried out on a sample basis so as to provide a selective assessment of compliance to the relevant policy and controls that are expected to be in operation during the above financial year.

This work consisted of in depth testing of procedures carried out by the Clerk to the Council in execution of his duties and also ensuring that the Council's resolutions have been carried out in an accurate and timely manner.

The following areas were subject to inspection :

Financial Regulations.

Operation and Reconciliation of Bank Account.

Cash Book Receipts and Payments.

Invoices Raised.

Invoices Received.

Value Added Tax Refunded.

Preparation of Accounts.

Fixed Assets.

Council Resolutions.

Council authority for payments.

Risk Assessment.

Wages Records and Payments.

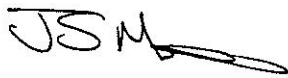
Precept Requirement and Budget.

Adequacy of Council Reserves.

Continued.

All Internal Audit work was carried out with the full co-operation of the Council and it's staff.

I conclude that Morton Parish Council has an excellent pattern of internal control and that this system meets the needs of the Council to a good standard.

A handwritten signature in black ink, appearing to read 'J S Marriott', with a long horizontal stroke extending to the right.

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

7th May 2009