

CLAUGHTON on BROCK PARISH COUNCIL

27, Hamers Wood Drive
Catterall
Preston
PR3 1YN

20 May 2017

Mrs S Brown
Clerk/RFO
Yealand and Redmayne Parish Council

Dear Susan,

Subject: Internal Audit Report for 2016 - 2017

I have completed the audit for the Year 2016-2017. I found no major or minor issues to report arising from the audit's key objectives. A comprehensive set of accounts, records and all necessary the documents were provided together with appropriate explanations and other supporting evidence where relevant to the process.

The key audit objectives were achieved. The Parish Council's risk assessment summary document was not presented for audit; however from the other documents presented to me I was able to confirm that adequate risk assessments had taken place during the year.

The only observation I would offer relates to the management of the Parish finances using a deposit account and transferring funds between this and the current account. This clearly involves the Clerk needing to spend significant number of administration hours. Given that the annual interest earned for that financial year was less than £4 (pounds) this practice seems to me to be somewhat uneconomic in today's very low deposit interest climate. This simply an observation and not an audit matter and of course it is the Council's and the Clerk / RFO's prerogative to manage.

Yours sincerely,

John Hallas

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