

INTERNAL AUDITOR'S REPORT TO CHAILEY PARISH COUNCIL

for 2017/18

1. I have carried out my Internal Audit function in accordance with the 'Governance and Accountability Guidance for Local Councils' (2014 edition) as in previous years. This has included making test checks on the Council's financial transactions and evaluating whether or not the Council's system of internal financial control is adequate for the purpose intended and effective. It has also included a review of how various risks facing the Council are being dealt with.
2. I would like to thank the clerk, Stephen Treharne, for the help and co-operation he has given me during both of my visits during 2017/18; the information and explanations that he supplied have assisted me in drawing my audit conclusions.
3. The work that I have undertaken has included making test checks on each of the ten objectives of internal control and seeking explanations and clarifications on the various procedures carried out by the Council. It has also included an examination of the minutes to identify some of the key issues currently faced by the council. I am satisfied that the issues that I identified are being dealt with in a professional way by the clerk.
4. In addition to the normal transactional checks, I have paid particular attention this year to the Sports Pavilion project. I have discussed the project in detail with the clerk in order to satisfy myself that the project has been securely funded and that the financial risks involved have been properly assessed and covered; this has included consideration of the loan obtained from the PWLB.
5. I have noted that the Council has considerably revised its Financial Reserves Policy that was adopted in March 2018. This is a major improvement and the document sets out a clear and logical process for Council to assess its level of reserves both during the financial year and at the year-end.
6. Apart from my comments in 4 and 5 above, during the course of my work, no matter has arisen which I would need to draw to the attention of the Members of the Council.