

Hemsby Parish Council: Annual Internal Audit Report 2017/18

Supporting Statement to the responses given to the Internal Control Objectives:

Objective A

The current Clerk/RFO took up her duties from 1 January 2018 and, from the Bank Statements and other documents made available to her, constructed Accounts for the period 1 April 2017 to 31 December 2017. The Clerk/RFO also received financial information and Bank Statements after the end of the financial year from the Hemsby Playing Field Management Committee and incorporated the receipts, payments and end-of-year balances into the Council's Accounts. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Items 1 and 2) and the Addendum to that Report dated 3 June 2018.**

Objective B

From the records available to the Internal Auditor it has not proved possible to provide confirmation that the VAT relating to all Hemsby Playing Field Management Committee transactions have been appropriately accounted for. This is due to the limited amount of financial information available to Internal Audit. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Items 2.8 and 2.9 and item 3) and the Addendum to that Report dated 3 June 2018.**

Objective D

Only a very limited amount of information was available to Internal Audit regarding the budgetary process leading into the 2017/18 year of account. Equally, there was limited information available about the budgetary control and budget monitoring processes prior to 1 January 2018 when the current Clerk/RFO took up her duties. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Item 5) and the Addendum to that Report dated 3 June 2018.**

Objective E

Records held by the Hemsby Playing Field Management Committee to confirm that expected income was fully received and based on correct prices, promptly banked and VAT appropriately accounted for, were not available to Internal Audit and accordingly this objective was not covered. The Council, with the support of the present Clerk/RFO, is currently regularising the financial arrangements with the Management Committee. An Internal Audit examination of this Objective is expected to take place during or at the end of the 2018/19 year of account. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Item 6) and the Addendum to that Report dated 3 June 2018.**

Objective F

No details were available to Internal Audit regarding Petty Cash arrangements or transactions prior to 1 January 2018. Petty Cash is no longer being used, the present Clerk/RFO having paid-in the £0.45p to bank in the year 2018/19 to clear the Account. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Item 7).**

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Objective G

Only limited financial information was available to the Internal Auditor prior to 1 January 2018, when the current Clerk/RFO took up her duties for the Council. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Item 8).**

Objective J

The present Clerk/RFO has constructed complete and satisfactory statements of account as at 31 March 2018, drawing upon the bank statements and financial information made available to her at a very late stage in the end-of-year process. The Clerk/RFO only took up her duties from 1 January 2018 and, from the Bank Statements and other documents made available to her, constructed Accounts for the period 1 April 2017 to 31 December 2017. The Clerk/RFO also received financial information and Bank Statements after the end of the financial year from the Hemsby Playing Field Management Committee and incorporated the financial information relating to receipts, payments and end-of-year balances into the Council's overall Accounts. **Reference should be made to the End-of-Year Internal Audit Report dated 30 April 2018 (Items 1 and 2) and the Addendum to that Report dated 3 June 2018.**

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3 June 2018

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