

Interim Internal Audit Report

Ref: KPC Meeting 11 January 2017 Appendix 5

KINGSTON PARISH COUNCIL

Interim Internal Audit Report December 2016

Introduction

1. In accordance with the Internal Audit Plan, An interim review of the Internal Controls and Procedures and Fraud and Risk Issues has been made. The audit confirms that the appropriate controls are in place and are in line with the Governance and Accountability for Local Councils Practitioners' Guide (GALCP) and meet the needs of the Council. Further substantive tests of these controls and of financial reports will be completed at the year end audit. I confirm that I do not have any role within the Council and will carry out my duties without bias. The points listed below are for noting:

Audit

2. There were no matters arising from the previous external audits.
3. The 2015-16 internal audit recommended that the Council formally review its Internal Audit Effectiveness Plans - The Council reviewed its audit plans in July 2016 and will consider this again in 2017.
4. Section 137 Payments. The Clerk confirmed there were no payments to be recorded. It was noted that the Clerk is now CiLCA qualified and that S137 will no longer apply.
5. Transparency Code. It is noted that the transparency code has been voluntarily adopted by the council and that that this enables many of the required controls to be evidenced via the web site.
6. Risk Assessment – A Financial risk assessment was evidenced as completed. Risk Assessments for activities within the Pavilion and Recreational areas exist and will be tested at the year end audit.

Keith Robertson FCMA
Internal Auditor
03rd January 2017