

ALISON STEVENS

KINGSTON PARISH COUNCIL

Interim Audit – 30th September 2015

Introduction:

1: In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, in line with the Governance and Accountability for Local Councils Practitioners' Guide (GALCP) and meet the needs of the Council. I confirm that I do not have any role within the Council and will carry out my duties without bias. I would only comment by exception – the points listed below need further attention:

Audit:

2: Account to 30th September 2015 – The accounts are accurately presented and easy to understand. Receipts and Payments are properly recorded and the information produced is accurate and comprehensive. Regular bank reconciliations take place, are checked against the supporting documents and were found to be correct. Figures in the end of year return are supported by the accounts. There were no areas raised by the External Auditors in the Annual Return which give cause for concern.

3: Insurance – The Parish Council's Insurance has been recently renewed, the Parish Council is at the start of a new three year plan having reviewed its insurers recently.

4: GALCP 2014 Version. Page 50 lists a number of new requirements Parish Councils should have Systems and/or Documentation in place for:

- Procedure documented re dealing with responses to Consultation Requests
- Procedure documented re dealing with Complaints/Enquiries.

5: Code of Conduct for Employees. The GALCP Guide Page 50 recommends the adoption of such a Code. Very large Local Authorities publish their particular Codes of Conduct, but there is currently very little information available as to what is expected from smaller Councils. A draft Template has been passed to the Clerk.

6: It is worth noting that the figures have been produced by the Clerk in accordance with the requirements and all supporting documents have been produced for the Internal Auditor. The Clerk's co-operation aided considerably the work of this internal audit. Thank you.

Alison Stevens

Alison Stevens, MILCM
Internal Auditor
8th December 2015