



Tim Light – trading as LIGHTATOUCH

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1 November, 2017

The Parish Clerk

Henstridge Parish Council

Elvyns

Wavering Lane East

Gillingham

SP8 4NX

Dear Ms Godden

Interim Internal Audit Report Letter for Henstridge Parish Council 2017/2018

April 2017 – September 2017

The Accounts and Audit Arrangements introduced from 1st April 2002 (lighter touch audit) requires all Town and Parish Councils to implement an independent internal audit examination of their Accounts and Accounting processes annually. The Council have complied with the requirements in terms of independence by the Council decision making process in 2017/2018, reappointing Lightatouch to undertake the work for 2017/2018.

This is our first visit in 2017/2018 to check that the Parish Council adhere to the requirements set out in the National Association of Local Councils Governance and Accountability Manual for Small Authorities in England (2017) Section 3 to ensure that compliance is maintained.

An Internal Audit testing strategy is set out in the current NALC Accountability & Governance manual. This covers a "suggested approach to internal audit testing" covering 10 aspects ranging from Proper bookkeeping right through to Year-end procedures. Our Internal Audit testing is based on this approach.

Our initial discussion with the Parish Clerk established any system/procedure changes to the internal controls from the previous period. A series of independent audit tests were then undertaken using the various financial records, vouchers, documents, minutes, previous audit reports, insurance etc. to ascertain the efficiency and effectiveness of these internal controls.

We also discussed the General Data Protection Regulations (GDPR) to be introduced in May 2018. A copy of the Information Commissions Office (ICO) document "Preparing for the GDPR" was emailed to the Parish Clerk for information. It was agreed that preparation has begun and an information audit will be carried out if required before its introduction to ensure that the Parish Council remain compliant with the Data Protection Act.

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November 1, 2017

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I am pleased to report that the various records and procedures in place to provide a good standard of control. All minor points were resolved during the course of the Internal Audit with the Parish Clerk; therefore no formal recommendations have been made from the internal audit testing carried out on the transactional elements checked at this audit visit.

This letter report should be noted and taken to the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should be minuted by the Parish Council.

Yours sincerely,



Tim Light FMAAT

Internal Auditor

The Parish Clerk
Hewstree Parish Council
11/17/17
Walsingham Lane East
Gillingham
NE15 6NF

Internal Audit Report Letter for Hewstree Parish Council 2017/2018
April 2017 - September 2017

The accounts and Audit Arrangements introduced from 1st April 2017 (lighter touch audit) required 28 Town and Parish Councils to implement an independent internal audit estimation of their Accounts and Accounting processes generally. The Council have complied with the requirements in terms of independence by the Councils decision making process in 2017/2018, requiring Gillingham to undertake the work for 2017/2018.

This is our first visit in 2017/2018 to check that the Parish Council adhere to the requirements set out in the National Association of Local Councils Governance and Accountability Manual for Small Authorities in England 2017/2018 to ensure that compliance is maintained.

An internal audit testing strategy is set out in the current NALC Accountability & Governance manual. This covers a "suggested approach to internal audit testing" covering 10 aspects ranging from proper bookkeeping right through to year-end procedures. Our internal audit testing is based on this approach.

Our initial discussion with the Parish Clerk established any systems/procedures changes to the internal controls from the previous period. A series of independent audit tests were then undertaken using the various financial records, vouchers, documents, minutes, previous audit reports, insurance etc. to ascertain the efficiency and effectiveness of these internal controls.

We also discussed the General Data Protection Regulation (GDPR) to be introduced in May 2018. A copy of the Information Commission's Office (ICO) document "Preparing for the GDPR" was emailed to the Parish Clerk for information. It was agreed that preparation has begun and an information audit will be carried out. Required data is being reviewed to ensure that the Parish Council remains compliant with the data protection Act.



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30 April 2018

The Parish Clerk
Henstridge Parish Council
Elvyns
Wavering Lane East
Gillingham
SP8 4NX

Dear Ms Godden

Internal Audit Report Letter for Henstridge Parish Council 2017/2018

October 2017 – March 2018

The final audit visit was made on the 30 April 2018 to check that the Parish Council adhere to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance is maintained.

An Internal Audit testing strategy is set out in the current Governance and Accountability for Smaller Authorities in England appendix 5. This covers a “suggested approach to internal audit testing” covering 10 aspects ranging from Proper bookkeeping right through to Year-end procedures. Our Internal Audit testing is based on this approach.

A series of independent audit tests were then undertaken using the various financial records, vouchers, documents, Minutes, previous audit reports, insurance to ascertain the efficiency and effectiveness of these internal controls. At this visit we checked the end of year procedures to validate the Accountability and Governance Annual Return 2017/2018.

In discussion with the Parish Clerk it is noted that Scribe software has been purchased and will be used to record the financial transaction from the 1 April 2018. This will aid both the recording of financial transactions but also provide the details required to complete the end of each financial year procedures.

At this visit a full check was carried out on the completion of the Accountability and Governance Annual Return (AGAR) 2017/2018.

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April 29, 2018

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End of Year Procedures

- A full check was carried out on the end of year documentation provided by the Parish Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals between 2016/17 and 2017/18 shown on the AGAR in Section 2 as required by the External Auditor which is over 15%.
- We are satisfied that the information provided confirms the accuracy of the details to be shown in Section 2 of the AGAR and therefore have signed the internal audit report on the AGAR for 2017/2018.
- All of the internal control statements shown in the internal audit report of the AGAR have been completed to show our opinion that there are adequate internal control systems for the Parish Council.

Audit Opinion

We are pleased to report that the various transactions elements of the Parish Council are of an adequate standard of control. All minor points were cleared at the internal audit visit for the various transactional elements

This letter report should be noted and taken to the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should be also be minuted by the Parish Council.

Yours sincerely,

Tim Light FMAAT

Internal Auditor

A handwritten signature in black ink, appearing to read 'T Light', is positioned to the right of the typed name 'Tim Light FMAAT'.