

The Chairperson
Dalston Parish Council

Huntscroft
Townhead Rd
Dalston
CARLISLE
CA5 7JF
18thMay 2018

Internal Audit 2017-18

I have carried out an independent examination of the Parish Council's financial statements for the year ended 31st March 2018.

The examination includes a review of the accounting records maintained by the Parish council and a comparison of the accounts presented with these records.

Expenditure has been supported by invoices and income received has been documented and accounted for.

Satisfactory explanations have been given to questions raised on income and expenditure.

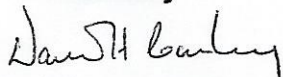
I am pleased to inform you that the first four recommendations from 2017 relating to VAT, documentation and facilitating money transactions have been successfully implemented. Procedures for have been documented for a number of activities but the procedure for Burials needs to be updated.

Procedures for monitoring vulnerable assets throughout the year have been introduced.

In 2017 it was noted that there was a surplus of approximately £1.4K relating to Dalston in Bloom. This was included in the Council Reserve Fund with a note in the Balance Sheet. In the current year there was a small surplus of £224. Income and Expenditure was identified in the Profit and Loss Account but the note to the Balance Sheet only refers to the current year's surplus. The surplus for the previous has been absorbed into the General Reserve Fund. Donations and grants have been made specifically for Dalston in Bloom, although administered through the Parish Council, is a separate entity. It is recommended that for clarity the Funds relating to Dalston in Bloom should be accounted for separately in the Balance Sheet and not included in General Reserve Fund.

I hope this is useful.

Yours faithfully



David H Couling F.I.I.A