

The Chair
Dalston Parish Council

Huntscroft
Townhead Rd
Dalston
CARLISLE
CA5 7JF
4th December 2017

Dear Sir

Internal Audit 2017-18

I have carried out an independent examination of the Parish Council's income and expenditure for the 6 months to the end of September 2017.

I can confirm that the appropriate books of account have been maintained throughout the year. 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

The standard of the financial records has improved

VAT has been recovered on a timely basis. However, significant purchases have been made by councillors where VAT receipts have not been obtained, resulting in an under-recovery of VAT of over £50.

A number of recommendations were made in the 2017 report and action has been taken on a number of these. There are still a few procedures that need to be documented. These are to be updated on an ongoing basis.

Hopefully this will help in the administration

The Asset register is updated once a year. Examination of the records shows that assets are recorded by category together with the responsible councillor.

For insurance purposes a more regular routine procedure needs to be considered on certain assets e.g seats and bush shelters where a claim is more likely. If the assets could be allocated by councillor then a schedule could be produced to show that the condition of the assets is being monitored on a regular basis. These could be kept as confirmation of the register being updated.

I hope this is useful.

Yours faithfully

Dave

David H Couling F.I.I.A