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The Parish Clerk

Hamble-le-Rice Parish Council

Memorial Hall

2 High Street

Hamble-le-Rice

Southampton

SO31 4JE

Dear Mr Gibbs

Internal Audit Report for Hamble- Le- Rice Parish Council End of Year 15/16

We have recently completed the (February – March 2016) End of Year Internal Audit for your Parish Council, including signing Section 4 of the Annual Return 2015/16.

The Internal Audit covered the audit testing strategy 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.

Initial discussion with the Clerk/RFO 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, insurance etc. to ascertain the efficiency & effectiveness of these internal controls.

We are pleased to report that the various procedures in place for the Council provide a good standard of control and that the Parish Clerk ensures that the Parish Council is kept up to date with current legislative and regulatory requirements. All minor queries were resolved during the course of the audit, and thus there are no formal recommendations for 2015/16 (February – March 2016) on the various transactional elements.

However, we have recently completed an investigation to report on the transparency of the decision making process by the Parish Council for the Grant to award Hamble Lifeboat Ltd £70,000 for the Foreshore Toilet Block and this has been reported separately.
Further work is continuing where we will validate the total number of Assets recorded on the Parish Council Assets Register to verify them and ensure, where appropriate, these are recorded as items on the current Insurance Policy. The outcome of this work will be reported to the Parish Clerk when completed.

This report should now be taken to the next Parish Council meeting, formally accepted, and then minuted as such.

Yours sincerely,

Tim Light FMAAT and Paul Reynolds FMAAT
Internal Auditors