



Tim Light – trading as LIGHTATOUCH

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11 April 2018

The Parish Clerk
Sway Parish Council
Jubilee Fields Pavilion
Sway
Hants SO41 6BE

Dear Katie,

Final Internal Audit Visit: Sway Council – covering January - March 2018 and year end procedures

The Accounts and Audit Regulations 2015 require all Town and Parish Councils to implement an independent internal audit examination of their Accounts and Accounting processes annually.

The Council has complied with the requirements in terms of independence by the Council decision making process in 2017/2018, and appointing Lightatouch to undertake the work for 2017/18.

This was the final visit in 2017/2018 to check that the Parish Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

As part of the Internal Audit Review we checked:

Bank Reconciliations

- the bank reconciliation at 31 March 2018 was reperformed and no errors were noted.

Income and Expenditure

- all un-presented cheques and un-banked income information as at 31 March 2018 were confirmed that the details are accurate to the records held by Parish Council.

- all Remittance Advices were checked and agreed to the Cash Books and bank statements for the period January - March 2018.

- a complete check was carried out to agree the accuracy of payment vouchers and to agree the VAT elements were recorded correctly in the cashbook and the totals on the bank statements between January to March 2018.

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Parish Council Minutes

- Minutes of the Parish Council were checked for approvals for October 2017 to February 2018 and approval of payments was checked for the period January 2018 - March 2018.

Asset register

- The asset register at 31 March 2018 was reviewed and additions for 2017/18 were agreed.

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 over 15% between 2016/17 and 2017/18 shown on Section 2 of the Accountability and Governance Annual Return as required by the External Auditor.

- The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed.

We are pleased to report that the various records and procedures in place for the Parish Council provide an adequate standard of control.

This 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 Letter Report should also be minuted by the Parish Council.

Yours sincerely,

Tim Light FMAAT

Internal Auditor