

- A well written budget document has been produced by the Clerk and the annual Precept has been set from this. The January 2018 Meeting Minutes reflect the Precept resolution but I **recommend** that amounts are reflected in the Meeting Minutes so as to inform the public of the clear situation.
- Reserves are higher than average but have been accounted for and earmarked funds have been listed.
- There is no Anti-Fraud and Corruption Policy in place and I **recommend** that one be considered.
- There is a Statement of Internal Control in place, dated May 2016, and I **recommend** that this be reviewed annually.
- IT backup is completed by the website provider, which is appropriate for documents uploaded onto the website, and by external hard drive. I **recommend** that USB sticks are also used, and kept off site, for additional security.
- Agendas are clear but I **recommend** that they be made more specific to inform the public and Council regarding the exact business to be transacted and with the amount of any funds input.
- Minutes are clear and easy to read but I **recommend** that resolutions are made very clear, so as not to cause confusion, by the use of the word 'resolved' instead of agreed.
- The Council is correctly registered with the Information Commissioners Office for Data Protection.
- Various Committees have been set up and Terms of Reference are in place.

Payroll

- Payroll is outsourced and payslips reviewed are in order.
- The Clerk is the only employee and holds a Contracts of Employment.
- Regular staff appraisals and pay reviews are now being completed and pay increases Minuted.

Asset Control

- The Councils Asset and Investment Register is up to date and in good order although I **recommend** that the list of items under the heading 'uninsured assets' be investigated as it was not clear as to whether they were actually uninsured and, if so, why.
- The Councils general Insurance policy appears to cover the recorded Assets sufficiently.

Bank and Bank Reconciliations

- Monthly Bank reconciliations have been produced by the Clerk and agreed by the Council.
- I have reviewed the current Bank cheque book and each stub has been initialled by two Councillors.
- Internet Banking is not currently being used.
- There are currently three authorised signatories and I **recommend** that this number is increased.

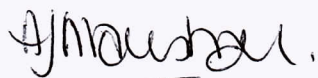
Year End

The Accounts to 31/03/2017 have been finalised and the Annual Return is currently being addressed. I have signed off the Internal Audit Report indicating no matters of concern.

Summary

I am pleased to be able to advise that, within the areas checked as abovementioned, it is my opinion that Christow Parish Council has effective systems of internal control in place which, as a result, supports the lowering of risk to the Council. I would, however, request that the recommendations noted within this report be considered by the Council, at its earliest convenience, as they have been provided to support future risk and internal control management.

It was pleasing to see that recommendations from last year's Audit have been addressed, that the Clerk is now CiLCA qualified, and that the paperwork reviewed is of a good standard.



Alison Marshall – Local Council Administration Services