

Philip Dennis
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?? June 2015

To the Members of Misson Parish Council

INTERNAL AUDIT 2015/16

I have completed the internal audit of the accounts for Misson Parish Council for 2015/16 and am pleased to confirm that the records are well kept and in my opinion meet statutory requirements.

During the examination I identified the following issues.

1) Standing Orders and Financial Regulations

It is noted that the planned reviews of Financial Regulations and Standing Orders referred to in my report for 2014/15 were completed in September 2015.

It is recommended that consideration be given to amending these documents to take into account the Public Contracts Regulations, 2015 relating to procurement. NALC draft models are available.

2) Repayment for expenditure incurred on behalf of the Council

Councillors, the Clerk and representatives from other organisations have recovered authorised reimbursement from the Council for various expenditures including rail fares, documents, materials and course fees.

- i) It is recommended that every effort is made for the Council to pay directly for goods or services and that credit accounts are set up with suppliers where possible. This prevents individuals being out of pocket on the Council's behalf.
- ii) It is also recommended that, where there is no alternative but for an individual to incur expenditure on behalf of the Council a standard claim for reimbursement (supported by VAT receipts) is completed and authorised for payment as any other invoice. This should ensure the presence of an audit trail.

Please forward a copy of this report to the External Auditor together with the Annual Return for 2015/16.

Finally, may I express my appreciation to the outgoing Clerk for her meticulous record keeping and the current Clerk for her co-operation in facilitating the audit.

Yours sincerely

Philip Dennis

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