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**Everleigh Parish Council,**  
 Thistle House  
 10 Foxtail Gardens  
 Ludgershall  
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 SP11 9TB

Date: ~~21~~ April 2015

**INTERNAL ADITOR REPORT**

Dear Chairman,

As the Parish Council's appointed Internal Auditor for FY 14-15 I have carried out a review of the Parish Council's accounts in line with the "Governance and Accountability for Local Councils (A Practitioners' Guide (England) 2010)". The results of the review and any subsequent recommendations are shown in the table below.

Internal Control	Test & Results	Recommendations
(a)	(b)	(c)
Proper bookkeeping	<ul style="list-style-type: none"> <li>• Is the cashbook maintained and up to date? <b>Yes all transactions entered as they arise.</b></li> <li>Is the cashbook arithmetic correct? <b>Yes</b></li> <li>• Is the cashbook regularly balanced? <b>Yes every 2 months</b></li> </ul>	
a) standing orders and financial regulations adopted and applied; and  b) payments controls	<ul style="list-style-type: none"> <li>• Has the council formally adopted standing orders and financial regulations? <b>Yes and they are reviewed annually.</b></li> <li>• Has a Responsible finance officer been appointed with specific duties? <b>Yes as set out in Standing Orders &amp; Financial Regulations</b></li> <li>• Have items or services above the de minimus amount been competitively purchased? <b>Yes</b></li> <li>• Are payments in the cashbook supported by invoices, authorised and minuted? <b>Yes and fully cross</b></li> </ul>	