

As requested I have carried out an internal audit on the books of the Kirk Hammerton Parish Council for the year 2016-17 in accordance with the ten tests shown in Section 4 of the Annual Return. It is recognised that these tests represent the minimum level of coverage so I have used the schedule shown in Appendix 9 of the *Practitioners' Guide* as my guideline. I have also checked the Parish Council's agendas and minutes.

Having carried out the internal audit for the last five years I conducted the audit with a view to see if the observations and suggestions I made previously had been implemented and/or continued.

### **Observations**

I noted that suggestions I made previously have been adopted and continued.

I raised a number of points about the Parish Council's website

- The planning applications shown on the website are old. The Transparency Code does not require planning applications to be shown so I suggest that they should be removed from the website altogether.
- The Transparency Code requires expenditure of items over £100 to be shown. Currently, the spreadsheet on the website shows all income and expenditure but only a brief description of the latter. There is no requirement to show income and it would be better to list only expenditure over £100 but with an enhanced description of each item so that any visitor is aware of what the money was spent on. The process requires little work as the result can be achieved by deleting unwanted columns from the existing spreadsheet.
- The website does not show the Parish Council's Complaints Procedure. I suggest that the Complaints Procedure (dated 2010) be revised before it is put on the website.

I raised the question of the value of the Parish Council's assets with respect to the requirements of the Annual Return. The external auditor requires that the figure represents the cost value of assets and that no account of any insurance value is to be considered. We looked at the value of each asset and agreed that the total value, for the purposes of the Annual Return for 2016/17, be £6,400. This, and the insured value of £45,218, should appear on the Parish Council's website as required by the Transparency Code.

I raised a number of questions on other points during my audit and am happy to report that all met with a satisfactory response from the Clerk.

I confirm that in all significant respects the Parish Council's objectives have been achieved throughout the financial year to a standard more than adequate to meet the needs of the Council.

I have enclosed my invoice which details the audit work I carried out.

I should like to thank Mrs Kennerley for the detailed and efficient presentation of all the Parish Council's records, her readiness to answer my questions and for her help in enabling me to perform the audit.

James Mackman  
Internal Auditor

5 June 2017