

4 Lark Close  
Wragby  
Market Rasen  
Lincolnshire  
LN8 5BB

21<sup>st</sup> May 2017

To The Chairperson  
Langworth Group Parish Council

I have carried out the interim internal Audit of the Council Accounts to the 31<sup>st</sup> March 2017.

I am pleased to note that the recommendations I made in my last audit have been taken on board. I would like to thank the Clerk for including the correspondence received from the External Auditors after last year's Audit was completed as previously requested.

I would like to raise the following matters with the Council from the interim audit I have carried out today:

1 – I was pleased to note that there have been no “closed sessions” since my last Internal Audit was carried out. This means that the Council is being transparent and meeting its requirements under the Transparency Act. I was also pleased to note that my letter regarding the internal audit had been read out and brought into the public forum.

2 – I am also pleased to see that the budget column on the Clerk's ‘Budget v Variance’ spreadsheet has been completed since my last audit.

However I would like to draw to the Council's attention to two items related to this:

a) an overspend on Superannuation – the budget was for £1,606 and the actual spend was £2,113 an overspend of 32% - I would like to hope that this was picked up at the precept meeting in December and a suitable budget was set for Superannuation in the current financial year, as a Council these are issues you should be questioning and reviewing on a regular basis.

b) Currently the income side of the sheet is missing the following details: Precept which came through in April £16,617, the Grasscutting Grant of £1,627.43, £250 grant from I Fleetwood and £50 donation to the Christmas Fund. It is imperative that these amounts are shown on the spreadsheet to enable budgeting to be completed correctly throughout the year and when the Precept is set. Part of the Council's remit is to check progress against budget on a regular basis – if the spreadsheet is not fully completed this cannot be the case.

3 – I note your response regarding the Clerk's expenses and I will continue to monitor the amount spent on both this and “Incidental Expenses”.

4 – Both Alan Robinson and myself suggested that Councillors and the Clerk attend training courses when they can. I note that the Clerk has attended training recently as have Councillors – I would ask that both the Clerk and Councillors keep an eye on the training schedule and attend any other courses they deem reasonable to help them fulfil their duties as Councillors.

5 – According to the minutes of the meetings held over the course of the year the Risk Assessment document has not been reviewed. I note that it was on the agenda for the July meeting but was not referred to in the minutes at all. Having spoken to the Clerk she tells me that it was reviewed at that meeting and adopted, but was missed out of the minutes. Due to this error I have not been able to agree box C on the Annual Return. Even if the Clerk mistakenly misses an item off the minutes, Councillors have ample opportunity to review the minutes themselves and amend them before they are adopted. It is imperative that the Risk Assessment document is reviewed annually and that this review is recorded in the minutes of the meeting.

I have completed the Annual Internal Audit Report for the financial year.

Yours Sincerely

A handwritten signature in black ink, appearing to read 'B. Solly', written in a cursive style.

Bridget Solly  
Internal Auditor