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13<sup>th</sup> May 2019

## REPORT PREPARED BY ANDREW FARR FOR ST. MELLION PARISH COUNCIL INTERNAL AUDIT REPORT - FINAL REPORT MAY 2019

### INTRODUCTION:

Internal auditing is an independent, objective assurance activity designed to improve an organisation's operations. It helps organisations accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.

### Scope:

The scope of the audit covers, as a minimum, the areas included in the Internal Audit Report contained in the Annual Governance & Accountability Return and the Transparency Code.

### Approach:

Audit work is carried out in accordance with recommended standards.

Selective testing was carried out and the relevant policies, procedures and controls were reviewed.

### GENERAL COMMENTS:

We would like to thank the Clerk for her assistance and co-operation during the course of the audit.

The matters raised in this report are only those which came to our attention during our internal audit work and are not necessarily a comprehensive statement of all the weaknesses that exist, or of all the improvements that may be required.

In giving our internal audit opinion, it should be noted that assurance can never be absolute. The most that the internal audit service can provide is a reasonable assurance that there are no major weaknesses in risk management, governance and control processes. The audit does not guarantee that the accounting records are free from fraud or error.

***The review undertaken obtained a level of assurance which has allowed us to complete the Internal Audit Report element of the Annual Governance & Accountability Return with no qualifications, thus in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of the Council.***

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**The results of our tests were as follows:****Bank Reconciliation**

The year end bank reconciliation was re-performed and agreed. Regular reconciliations have been prepared throughout the year.

**Satisfactory. No issues.**

**Fixed Assets**

The year end fixed asset register was reviewed and totals were agreed to the asset schedule for fixed assets. Additions and disposals were reviewed and the methodology for identifying fixed asset additions and disposals was reviewed.

**Satisfactory. No issues.**

**Insurance**

Statutory insurances are in place and the fidelity guarantee cover is adequate at £100,000.

**Satisfactory. No issues.**

**Debtors**

Trade debtors, VAT recoverable and accrued income were reviewed and agreed to working papers provided.

**Satisfactory. No issues.**

**Creditors**

Creditors, accruals and deferred income were reviewed and agreed to working papers provided.

**Satisfactory. No issues.**