

Clubfinance Ltd

Annual Internal Audit Report

for

Nash Mills Parish Council

**for the financial year ended
31st March 2015**

Auditor: Rachel Aldridge-Jones
Internal Audit Date: 23 April 2015
Report Date: 7 May 2015
Financial Year: 2014/15



Schedule of Recommendations

Client: Nash Mills Parish Council

Y/E: 31st March 2015

	Control	Recommendation(s)
1	Proper Bookkeeping.	None.
2	Standing Orders and Financial Regulations adopted and applied; and Payments controls.	I recommend that the Council considers whether it is worthwhile to reclaim VAT on petty cash and/or employee expense re-imbursments (given the current and expected future levels of this expenditure that include VAT).
3	Risk management arrangements.	None.
4	Budgetary controls.	None.
5	Income controls.	None.
6	Petty Cash Procedures.	None.
7	Payroll Controls.	None.
8	Assets Controls.	None.
9	Bank reconciliation.	I recommend that the dates of outstanding cheques are included on the bank reconciliations to make it easier to identify how long they have been outstanding.
10	Year-end procedures.	None.
11	IT Controls.	None.
12	Responsibility as a trustee.	None.