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Arkendale, Coneythorpe & Clareton Parish Council  
C/o Kate Lavelle

As requested I have carried out an internal audit on the books of the Arkendale, Coneythorpe & Clareton Parish Council for the year 2014-15 in accordance with the instructions previously supplied by the Parish Council which included 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.

Prior to the audit I supplied a schedule of the documents that I wished to consider during the audit. All the documents I asked for were supplied.

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

### **Observations/Suggestions**

- The new Transparency Code for smaller authorities (of which A,C&CPC is one) obliges Parish Councils to put more information on the Parish Council's website. Provision should be made to keep the current website up-to-date and to provide the extra information now required
- The law on declaring interests has changed. It is no longer necessary to declare personal or prejudicial interests but to declare any disclosable pecuniary interests (DPI). As these must be shown on each Parish Councillor's Register of Interests (ROI) it's only DPIs not on the ROI that need to be declared at a meeting.
- The approval and signing of the Annual Return should be minuted

I have provided: -

- A copy of the Annual Governance Statement being Section 2 on the Annual Return
- A template for recording Councillors' attendances at Parish Council meetings
- The bank reconciliation statement in a form required by the external auditor

I have no other pertinent observations/suggestions for the year I audited.

I have not audited the books for the period from 31 March 2015.

I can 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 for the audit work done.

I appreciate that you have had three different Clerks during the year. I should like to thank Kate for the way in which she has continued Gillian's excellent work. I thank Kate for her readiness to answer my questions and for her help in enabling me to perform the audit and I apologise if I appeared to make the job of Clerk more difficult than it is.

James Mackman  
Internal Auditor