

**Internal audit report to Great Chesterford Parish Council (GCPC)
May 2012**

Responsibilities

Parish Council responsibilities are outlined in The Accounts and Audit Regulations 2003:

A relevant body shall maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with the proper internal audit practices

Internal audit responsibilities include a review of the system of internal control in place and consideration of its adequacy.

Report

I met with the Parish Clerk who is the Responsible Officer for GCPC. We discussed

1. record keeping
2. reporting
3. review
4. risk assessment and
5. budgeting, principally to set the precept

I am satisfied that the records are maintained and expenditure authorised in an appropriate manner. Expenditure is reported in a timely manner to the Parish Council by means of a summary of cheques raised since the previous meeting.

We discussed the importance of a regular review of risks and how to mitigate these. I am satisfied that the Council considers these on a regular basis.

There are suitable processes in place to review and assess risks and to set a budget for the precept.

I am satisfied that the internal controls are properly applied in accordance with the guidelines and are appropriate for the Parish Council.

Nothing came to my attention that questions the adequacy of the current system of internal control

Louise Luke
3 May 2012