

To Tackley Parish Council

AUDIT OF PARISH COUNCIL RECORDS FOR Q1, 1st April – 30th June 2015

SUMMARY:

As requested, I have audited the Parish Council financial records for the first quarter of year 1st April 2015 to 31st March 2016 and have found them to be satisfactory. Audits are now scheduled to be completed every quarter and this is the first audit of this financial year.

It was noted that an annual Budget was available now showing budget and actual figures for 2014-15 and budget figures for 2015-2016. Further review of this document is recommended to ensure that the budget headings are correct and are at the right level of detail. Actual Expenditure figures are being updated monthly and the status should be reviewed at each PC meeting.

There is a draft Risk assessment and management table available which needs further review by the Council but is well on the way to being complete. Progress on this document will be reviewed again at the next audit of the second financial quarter.

It is also recommended that the role of RFO (Responsible Financial Officer) be discussed as this used to be held by a retired member of the PC and could usefully be allocated to someone other than the Parish Clerk.

A useful reference document which will give information relevant to all points mentioned above is the Governance and Accountability for Local Councils Practitioners' Guide dated March 2014. This describes the public accountability framework applicable to all Councils and a copy should be available with the Parish Council. A copy is attainable at <http://www.nalc.gov.uk/library/publications/803-governance-and-accountability-with-appendix/file> if one is not currently available.

Judy Robson

25th August 2015