

Elmbridge BC/Surrey CC  
Internal Audit  
Partnership

## Internal Audit Report

# Claygate Parish Council Accounts for year ended 31 March 2018

Report Status	Final
Report Date	23 May 2018
Financial Year	2017/18
Prepared by	Sue Bushby
Issued to	Mark Sugden Chairman Claygate Parish Council 2017/2018 Shirley Round Clerk and Responsible Financial Officer

# Management Summary

This report sets out the result of our review of the Claygate Parish Council accounts for the financial year ended 31 March 2018.

The audit was carried out in accordance with the agreed terms of engagement and was undertaken in order to fulfil the Parish Council's requirement to ensure it has a sound system of internal control (Regulation 3 - Accounts and Audit Regulations 2015).

The audit has encompassed a review of relevant procedures and controls in key control areas:

- Financial stewardship
- Accountability
- Financial Regulations and Standing Orders
- Other financial matters

The Internal Audit review was satisfactory and the financial records of Claygate Parish Council for 2017/18 were found to be in very good order and well maintained.

## **Assurance Opinion** (see Appendix 1 – Definition)

The following level of assurance has been given in respect of the Claygate Parish Council Accounts for the year ended 31 March 2018:

<b>Effective</b>	Controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
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## **Acknowledgement**




Internal Audit wish to express its thanks for the help and assistance given by Mark Sugden, Chairman, Claygate Parish Council 2017/2018 and Shirley Round, Clerk and Responsible Financial Officer.

# Appendix 1

## Assurance Opinion - Definition

<b>Effective</b>	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Some Improvement Needed</b>	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Major Improvement Needed</b>	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
<b>Unsatisfactory</b>	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

## Priority

<b>High</b> 	Urgent action required to reduce exposure to high risk/ major adverse impact on achievement of organisational objectives.
<b>Medium</b> 	Action required to avoid exposing the organisation to significant risks.
<b>Low</b> 	Desirable action to enhance control, improve value for money and minimal impact on organisational objectives.