



HOLME VALLEY PARISH COUNCIL

REPORT OF THE INTERNAL AUDITOR - Year ended 31 MARCH 2019

Internal Auditor ...SAMANTHA SUTCLIFFE FOR TOREVELL DENT LTD

Date of Audit visit27/06/19.....

Checks Undertaken:

Activity	Checked	Comment/Report to Council
Has Council formally approved the end of year accounts? Date and Minute Number checked	Yes	To APPROVE 1/7/19
Do those accounts accord with the information given in section 1 of the Annual Return?	Yes	
Has Council given members of the public the opportunity to inspect and raise questions on the accounts? Evidence of notice provided?	Yes	INSPECTION PERIOD WILL BE 1/7/19 - 16/8/19
Has Council responded positively to issues that were raised in the previous internal audit report?	N/A	NONE
Has Council approved the Annual Return by the specified date	Yes	To APPROVE 1/7/19
Are significant variances in the Annual Return (section 1) figures explained?	Yes	
Has an Asset register been submitted, up to date and concurring with Annual Report (section 1, box 9)?	Yes	
Have financial and other risk assessments been undertaken? Date and Minute number checked?	Yes	
Has Council undertaken a review of its insurance cover including taking cognisance of advice from its insurers? Date and Minute number checked	Yes	
Is there evidence that Council considers what legal powers it is using when contemplating undertaking activities? Date and Minute number checked	Yes	
Has Council adopted financial regulations and a standing order to manage contracts for goods and services?	Yes	
If Council has indicated that it is a sole trustee of a charity, has a copy of end of year accounts been provided?	Yes	
Is there a Council Minute recording the precept decision? Date and Minute number checked?	Yes	
Has a budget been approved? Date and Minute Number checked?	Yes	
Are receipts and payments properly recorded and linked to approvals? Spot checks carried out?	Yes	
Has VAT been correctly reconciled in ledgers, linked to invoices and been reclaimed?	Yes	
Has a separate record of VAT been kept in the accounts?	Yes	