

**INTERNAL AUDIT REPORT**  
**For the year ended 31<sup>st</sup> March 2019**

To **Bitterley Parish Council**

I have carried out an internal audit in accordance with the Councils needs, and in line with the Internal Control Objectives listed in the annual return for Local Councils in England.

**Internal Audit Opinion**

**1. Petty cash ( control objective f )**

The Council does not operate a petty cash account, hence it cannot be examined in the current internal audit.

In my opinion all other internal control objectives outlined in the annual return have been carried out in a sufficient manner during 2018/19

There are some other areas where improvements can be made:

**1. Assets and reserves**

The Council owns several assets, as shown in the asset register :-

Village hall	value £ 210,000.00
6 lamp standards	value £ 6,000.00
5 notice boards	value £ 810.00
Bus shelter	value £ 1,950.00
<u>Total</u>	<u>value £ 218,760.00</u>

**Note :-**

- 1.1 The Council has amended its reserves to cover potential general maintenance costs of street lights, and for the village hall. However the council may wish to consider increasing the reserve for the village hall each year to cover future major repair work.

**Recommendation :-**

A sum be set aside each year to build up the village hall reserve.

**2 Assets and reserves**

The Councils assets are as follows

Bank accounts	
current	£ 11,344.94
savings	£ 12,788.30
<u>total current assets</u>	<u>£ 24,133.24</u>