



# DM PAYROLL SERVICES LTD

7 New Road  
Far Forest  
Kidderminster  
Worcestershire  
DY14 9TQ

Tel: 01299 269188

Mobile: 07967 857397

Email: [diane@dmpayrollservices.co.uk](mailto:diane@dmpayrollservices.co.uk)  
[www.dmpayrollservices.co.uk](http://www.dmpayrollservices.co.uk)

4<sup>th</sup> June 2018

Neen Savage Parish Council  
The Willows  
Hollywaste  
Cleobury Mortimer  
Kidderminster  
DY14 0HB

Dear Chairman

## **Internal Audit for Neen Savage Parish Council**

I have now completed the internal audit for Neen Savage Parish Council. I have carried out tests on the systems in place and have reviewed the internal controls. I confirm I have acted independently; the basis of the internal audit is by selective assessment of compliance with relevant procedures and controls.

### **A. Appropriate books of account**

Appropriate books of account have been kept during the year. The council has used a spreadsheet to record the books of account, the books are kept up to date.

### **B. Financial Regulations**

There is a clear audit trail of samples picked. Financial Regulations were met, payments were supported by receipts or invoices and payments were reported to meetings.

VAT was appropriately accounted for and a reclaim now needs to be made.

### **C. Risk Assessments**

A risk review has been carried out in May 2018 but there was no evidence that the council assessed its risks during the year under review.

The council's insurance cover includes public liability, employer's liability and fidelity guarantee.