



# 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)

12<sup>th</sup> May 2019

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 accounts 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 was made.

### **C. Risk Assessments**

A risk review has been carried out and this was reviewed by the council and minuted.

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