

YORKSHIRE INTERNAL AUDIT SERVICES
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Mrs Fiona Hill
Clerk to Stockton on the Forest Parish Council
The Byre
Fieldhouse Farm
Thornton-le-Clay
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Dear Mrs Hill

**To the Chairman and Members of Stockton on the Forest Parish Council
Internal Audit of Accounts for the Financial Year ending 31 March 2019**

I am pleased to inform you that the internal audit has been completed. I have reviewed the internal controls in place at the Council and carried out appropriate tests and checks on the accounts and other management arrangements to confirm that the systems of financial and other controls over the Council's activities and operating procedures are effective.

No matters arose from this work to give cause for concern and I can confirm that internal controls are operating as expected. Minor matters were discussed during my visit and action agreed with the clerk if necessary. There are two new matters to bring to the attention of the Council, these are detailed in the following paragraphs. The Annual Internal Auditors Report contained within the Annual Governance and Accountability Return 2018/19 has been completed as required.

Council Minutes

An earlier audit report in 2011/12 commented on the use of Matters Arising and Matters Raised by Members in council minutes and the guidance issued within the 'Good Councillors Guide' stating that 'vague agenda items that don't specify exact business (such as Matters Arising, correspondence and Any Other Business) are dangerous and should be avoided because the council cannot make unexpected decisions'. However, in this case the items to be discussed under Matters Arising were and since then continued to be specifically listed on the agenda and were therefore appropriately advertised.

I still recommended that the heading 'Matters Arising' be removed from any future agendas to avoid confusion and ensure that decisions are lawfully made.

I noted from my review of council minutes for 2018/19 that a financial decision (to purchase particular items) was made under Matters Arising, the item in question had not been specifically listed on the agenda.

I would remind members of my earlier report to ensure that decisions are lawfully made.


Insurance

During the audit the asset register was reviewed, no new assets were purchased during the year and none disposed of. All were included at an appropriate valuation. However, it is not clear whether the new assets added in 2017/18 are included in the current insurance cover as no schedule was available.

I recommend that the council reconcile the insured assets with the asset register and consider adopting a minimum value below which an asset need not be insured.

I would like to thank the Clerk for her assistance and attention during my visit.

Yours sincerely



JL Bennett

4 July 2019

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