

**TANDRIDGE PARISH COUNCIL**  
**Annual Return & Internal Audit – 31/03/2015**

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, in line with the Governance and Accountability for Local Councils Practitioners' Guide (GALCP) and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council and will carry out my duties without bias.

Matters for further consideration:

1. Santander Bank Account. This has been dormant for some time, with a balance of £9, and is not needed. It is suggested that the Bank is asked to close the Account.
2. Risk Assessment. The Issues identified should be annotated Low, Medium or High Risk. Details of who is responsible for monitoring the Risk Issues need to be listed in more detail.
3. GALCP 2014 Version. Page 50 lists a number of new requirements that need to have Systems and/or Documentation in place:
  - Employees' Code of Conduct. A draft Template has been passed to the Clerk as a guide
  - Procedure documented re dealing with Enquiries and Complaints received from the Public
  - Procedure documented re Responses to Consultation Requests
  - Procedure documented re the handling of correspondence, circulation, responses, filing and retention
  - Procedure (documentation not required) agreed re the monitoring of Councillors' Gifts/Hospitality received.
4. Donations/Grants. Any Payments of this nature need to be minuted with the Particular Local Government Act (LGA) that provides the relevant authorisation/powers. A List is available from SSALC. If no LGA is appropriate, S 137 can be used - note that the relevant sub-paragraph should be quoted – check with the Local Council Administration Book, Section 22.20.
5. Precept. The Reserves as at 31/03/2015 were £3k and it appears that a similar figure will be in place at 31/03/2016 – this seems to be a rather low amount. It is suggested that the next Precept budgeting Procedure includes a Contingency Reserve in order to ensure that the working Cash Balances for the year are a little higher than in the past.

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6. Asset Register. There has been a change of Clerk in the recent past and it has been discovered that the Assets were not being recorded correctly - hence the Nil Valuation on the Annual Return 31/03/2014 was an error. The Register has now been updated – it is confirmed that the Valuation on the Annual Return 31/03/2015 is in order.



Peter Frost  
Peter J Consultants  
1/06/2015