

BILLINGSHURST PARISH COUNCIL
Internal Audit Interim Review – 15/10/2014

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 confirm that I do not have any role within the Council and will carry out my duties without bias.

There is one item for comment:

1. Annual Return 31/03/2014. The External Auditors have mentioned that insufficient evidence was provided to demonstrate that all the Internal Controls listed in the 2014 Version of the GALCP Guide were in place. It is apparent that the newly introduced extensive list of Controls was not published until the Year-end and the additional Duties involved were not brought to the attention of Clerks.

It is likely that the new requirements will still be in force by the time of the 31/03/2015 Return. Some of the Issues in the GALPC Guidelines (page 50) are unclear and SALC will be attempting to obtain clarification from the External Auditors as soon as possible.



Peter Frost
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15/10/2014