

## **Internal Audit Summary**

### **Work Carried Out**

Audit testing has been carried out in accordance with the suggested approach contained in the March 2017 edition of "Governance and Accountability for Smaller Authorities in England", in the areas detailed below.

### **Areas of Control:**

Previous External and Internal Audit Reports

Proper bookkeeping Standing Orders and Financial Regulations

Risk Management Arrangements

Budgetary Controls

Income Controls

Payroll Controls

Assets Controls

Bank Reconciliation

VAT claims

Year-End Procedures

### **Conclusion**

The audit testing included examination of documents relevant to amounts and disclosures in the accounts. This evidence was sufficient to give reasonable assurance that the accounts and notes are free from material misstatement as well as demonstrating that there are adequate and effective controls in place.

In my opinion the audit work carried out fairly represents the situation of Shipton Under Wychwood Parish Council for the year ended 31 March 2018.

There are no matters to draw to the attention of the Council.



C E Browning FCA

18th April 2018