

Reepham Parish Council
% Chair, David Perkins
2 Plough Lane
Reepham
Lincoln LN3 4EH

11 The Green
Reepham
Lincoln LN3 4DH

11 May 2021

Dear David

Internal Auditor Comments on Annual Report

The financial records have been very well kept and therefore the process of checking invoices, payments, receipts and bank records was straightforward and found to be correct.

I would strongly recommend that the Council publish the bank reconciliation data as I can find no record of it in the minutes and the financial holdings of the Council should be a matter of public record. I have assumed that periodic bank account reconciliations were carried out during the year, but once again there is no minuted record. Implementation of the above recommendation would cover that Internal Control Objective(Objective I).

In the past the Recording of Total Fixed assets in Section 2 of the Accounting Statement has not included the Play Park Equipment which is over 70% of the total listed values on the separate table of Council Assets. I find that puzzling.

In discussion with the Parish Clerk I would support a slightly expanded Risk Assessment to include risks linked to the Internal Control Objectives.

The Officers of the Council are to be complimented on their comprehensive and accurate records.

Yours sincerely



Allan Crease