



Strictly Private and Confidential
Sharon Petela & Rachel Pullen
Clerk and RFO
Bradley Stoke Town Council
Council Offices
The Jubilee Centre
Savages Wood Road
South Gloucestershire
BS32 8HL

Date: 3rd February 2017
Your Ref:
Our Ref:
Enquiries to
Telephone:
Email:

Dear Sharon and Rachel

Internal Audit Review: w/c Monday 23rd January 2017

I can confirm that the annual audit of Bradley Stoke Town Council's accounts by Maria Bowes has now been completed.

The objective of the audit was to provide an independent opinion on the appropriateness of the financial control procedures operated in the Council. Maria examined these procedures and was pleased to form the opinion that they are of a High standard.

The Auditor was pleased to report that:

- There are regular quorate meetings of the Council and its Committees and the budget is discussed, set and approved at Full Council following recommendation by Finance Committee. The budget working papers determine the Precept required;
- The accounts are held on Sage, and are transparent and cross referenced to prime documentation which is retained to support transactions;
- The three Centres are popular venues for bookings. A sample of 9 lettings were tested – 3 from each centre. Testing showed lettings were supported by bookings forms and a spreadsheet record and fees are received timely;
- Risk Assessments are undertaken annually for all identified risk areas, including financial risks. There is detailed financial reporting to Council plus 3 monthly Health and Safety reports;
- Payroll records are thorough. Payments were tested for the month of November and these are supported by approved timesheets or other records such as mileage claims;
- Monthly bank reconciliations ensure the bank account is regularly reconciled to the accounting system.

The auditor was pleased to report that there was just one matter arising from the current audit which has been detailed in the accompanying Action Plan.

Internal Audit Services, Chief Executive & Corporate Resources Dept
PO Box 300, Civic Centre Council Offices, Civic Centre, High Street, BRISTOL, BS15 0DS

Please find enclosed various Appendices. Appendix 1 describes our standard audit opinions. Appendix 2 describes our key control objectives, illustrating the areas examined during the course of the audit for your information. Appendix 3 is a Quality Control Questionnaire and I would be grateful if you would complete this and return it to Justine Poulton, Audit Manager. Your answers to this questionnaire, which shall of course be treated as confidential, will help to ensure that the service provided to you meets the highest standards and is relevant to your needs.

I have arranged for an invoice to be issued for £672 plus VAT for 3 days' work, as per the agreed daily rate of £224 plus VAT per day, for the work we have undertaken this year.

In conclusion, I would like to thank you for the help and courtesy during the course of the audit. Should you require any further advice or assistance on any aspect of the report, please do not hesitate to contact Maria on the above telephone number.

Yours sincerely



Encs