

Our ref: H130/NJW

22 May 2016

Mrs L Carnall  
Parish Clerk  
Higham Parish Council  
24 Chilton Drive  
Higham  
Rochester  
Kent  
ME3 7BW

Dear Linda

## **REVIEW OF INTERNAL CONTROLS FOR THE YEAR ENDED 31 MARCH 2016**

I have now completed a review of the system of internal controls for the year ended 31 March 2016 and have completed Section 4 of the Annual Return and enclose the following:-

1. A copy of the Parish Council accounts for the year ended 31 March 2016 for approval and afterwards to be signed by the Chairman and yourself on the Balance sheet where indicated.
2. The Annual Return duly completed, which requires signatures by yourself and the Chairman on pages 2 and 3 together with reference to the Council minute approving the documents.
3. A copy of the bank reconciliation as at 31 March 2016 for submission with the Annual Return.
4. A schedule setting out the difference between Box 7 and Box 8 on the Annual Return, for submitting with the Annual Return.
5. A schedule setting out variances in the figures shown on page 2 of the Annual return, together with explanations, also for submission with the Annual Return.
6. A file showing the various working schedules including a copy of the accounts for photocopying purposes.

With regard to the review of the internal controls I would draw your attention to the following matters:-

### **A. Review of effectiveness of system of internal audit**

As advised last year, The Council is required to undertake the following reviews in order to comply with the Accounts and Audit (England) Regulations 2011:-

Director: Nigel J Wharton B.Sc. F.C.A

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1. Regulation 4 requires the findings of the review of the system of internal control to be considered by a committee of the Parish Council or by the members of the Council as a whole.
2. Regulation 6 requires the Parish Council to review the effectiveness of their system of internal audit once a year and for the findings of the review to be considered by a committee of the Parish Council, or the members of the council as a whole, as part of the consideration of the system of internal control referred to in Regulation 4.

This review was carried out by on 18 January 2016 and the results recorded in the minutes. This should be carried out on an annual basis.

In addition, the risk assessment should also be reviewed and updated on a regular basis i.e. annually. This was reviewed on 4 April 2016 and therefore should be updated as required and the results minuted.

I also note that no VAT has been reclaimed in the year. I should advise you to complete the outstanding reclaim forms as soon as possible, if you have not done so since the year end date.

Please do not hesitate to contact me if you have any queries on the above, or on any other matters, but in the meantime, I enclose a note of my firm's charges.

With kind regards

Yours sincerely



N J Wharton

Enc.