



AUDITING SOLUTIONS LTD

Mrs F Lippmann
Clerk to the Council
Wendover Parish Council
The Clock Tower
High St, Wendover
Aylesbury, BUCKS
HP22 6DU



3rd February 2009

Dear Fiona

Internal Audit Report 2008-09 (Interim update)

Further to my visit to the Council yesterday, I am writing to advise that no issues have arisen warranting comment: consequently, I do not propose to issue a formal update to the previous report at this stage, but will do so following my final visit, which is booked for Friday 19th June 2009.

I set out below in bullet point format the additional work undertaken during my visit yesterday.

- **Financial ledgers:** verified that the ledger remained in balance at the present date: agreed accounting transactions to the Omega cashbooks from bank statements for the year to date (as far as bank statements were available): verified the content of the most recent bank reconciliations completed.
- **Minutes:** reviewed Council and committee minutes for the financial year to date.
- **Financial Regulations:** reviewed the FRs due to be formally adopted by Council at its next meeting for content and appropriateness.
- **Payments:** reviewed a further sample of payments processed to 31st January in excess of £700 in accordance with the criteria set out in the first interim report.
- **Assessment of risks:** I note the Council's approval of an increase in both Public liability and fidelity guarantee cover as recommended in my first interim report and that you are in the process of implementing those increases.
- **Budgetary control:** I note that Council has discussed and approved the 2009-10 budget and precept, also that members continue to be provided with regular updates on budgetary performance throughout the year. I have also examined the current performance and discussed detail of significant variances with you obtaining appropriate explanations for their occurrence.
- **Petty cash:** I have examined transactions for the last three months to ensure that all payments were appropriately supported and that VAT has been identified for recovery wherever appropriate. I also verified the cash held yesterday to the underlying records.

The Offices, Griffin Farm, Bowden Hill, Lacock, Chippenham, Wiltshire. SN15 2PP
Tel: 01249 730994 Fax: 01249 730066 Email: contact@councilaudit.co.uk
www.councilaudit.co.uk