

SMB/GMW M60/1/61602

10 May 2017

Misterton Parish Council
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Dear Sirs,

In accordance with our normal practice we are writing to draw your attention to various matters which arose during the course of our internal audit of the Councils Audit Commission Annual Return for the year ended 31 March 2017. The internal audit procedures were carried out, in accordance with the Council's needs, so that we may complete the Annual Internal Audit Report in section 4.

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1. We have no comments to make concerning the qualitative aspects of the Council's accounting practices and financial reporting.
2. We did not encounter any significant difficulties during the audit and there are no significant findings from the audit to draw to your attention apart from as noted per point 3 below.
3. We note that during the year a defibrillator was purchased by the Council. Although the item was fully funded by grant income and the expenditure was approved and fully documented in the Council's minutes in line with financial regulations it appears that 2 or more quotes were not obtained at the outset. We recommend that for items of expenditure above £2k that 2 or more quotes should be obtained in line with the Council's Financial Regulations. In cases where price checks have been carried out by other means such as on-line then this should be documented to show that value for money has been obtained.
4. As you are aware from our letter of engagement, our internal audit procedures were directed towards a review of the accounting systems in operation upon which we have based our assessment of the financial figures included in the Annual Return. In respect of this review we did not identify any potential weaknesses.
5. In making our recommendations, we have considered the size of the Council and the number of staff you employ.

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Simon Bachrach FCA
Hugh Tayler BSc FCA

Consultants:
Brian Butt FCA



6. We do not propose any modifications to our internal audit opinion and hence will be issuing a clean audit report.

We would like to take this opportunity of expressing our thanks to your staff for their assistance during the course of our audit.

Please note that this report has been prepared for the sole use of Misterton Parish Council. It must not be disclosed to third parties, quoted or referred to, without our prior written consent. No responsibility is assumed by us to any other person.

The purpose of the internal audit was to enable us to complete the Annual Internal Audit Report in Section 4 of the Audit Commission Annual Return. The internal audit included consideration of internal control relevant to the preparation of the Annual Return in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of internal control.

If we can be of any further assistance, please contact Simon Bachrach.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Chalmers & Co', written in a cursive style.

Chalmers & Co