

G TURNER ACCOUNTANCY SERVICES

Rockingham Lodge, Market Square, Tideswell, SK17 8LQ

Telephone: 07736592697

14th May 2019

Mrs F Raistrick
Parish Council Clerk
Mapleton Parish Council
c/o Ashlee Cottage
Gallowtree Lane
Upper Mayfield
DE6 2HJ

Dear Fiona,

Please find attached my internal audit report following the inspection of the documents you supplied to me.

I have the following observations which do not affect the conclusion of my Internal Audit.

- Although you have identified S137 expenditure in the cashbook it also needs to be identified as such in the minutes.
- It would be good practise for the cheque signatories to also sign the cheque stubs.
- If a meeting is not quorate then the cheques that were to be presented at that meeting for authorisation should be re-presented at the following meeting for approval.

If you have any queries on the above please do not hesitate to contact me.

Kind Regards,

G S Turner

Gill Turner (MAAT)
G Turner Accountancy Services