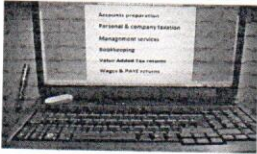


# RICHARD MAXWELL FLETCHER LTD



Accountants

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The Councillors,  
Cleeve Prior Parish Council,  
C/o Mr Sean Arble, Clerk,  
36 The Close,  
Cleeve Prior,  
Evesham,  
Worcs.  
WR11 8LF.

1st July 2019.

Dear Councillors,

I am pleased to report on my findings arising from tests carried out on the Council's system of internal control as required for the purposes of the Council's Annual Governance and Accountability Return for the year ended 31st March 2019.

### **Proper Bookkeeping.**

I found that appropriate books of account had been properly kept throughout the year.

### **Council's Financial Regulations.**

There was sufficient evidence that these regulations had been met, payments were supported by invoices, expenditure was approved and measures were in place to claim back Value Added Tax which was properly accounted for.

### **Risk Management.**

The Council had assessed significant risks involved in achieving its objectives and had also reviewed that there are adequate arrangements to manage these.

### **Budgetary Controls.**

For the review year it was found that the Council had reviewed the annual budget in support of the annual precept requirement. Progress against the budget was regularly monitored and reserves were considered to be appropriate.

### **Income Controls.**

The expected income was fully received and based on correct prices, properly recorded in the accounts records and promptly banked. Value Added Tax was appropriately accounted for.

### **Petty cash procedures.**

There was no petty cash system in operation for me to report on.

**Payroll controls.**

A contract of service operated in respect of the Clerk / Responsible Financial Officer, salary and expenses payments were in accordance with approvals by the Council and appropriate Pay As You Earn deductions were deducted and paid over to H M Revenue and Customs.

**Asset controls.**

An asset register of all material assets had been kept on the basis of current insurance valuations. As the Council had no investments, there was no investment register or system of control for me to report on.

**Bank reconciliation.**

The bank account was reconciled by the Responsible Financial Officer on the receipt of each statement and a year-end reconciliation was properly carried out. Interim reconciliations were checked and confirmed by a Councillor at each regular Council Meeting.

**Year-end procedures.**

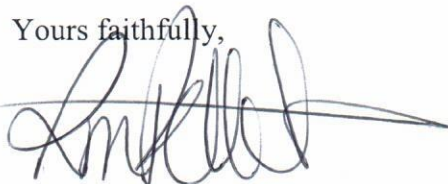
Year-end accounts were prepared correctly on the Receipts and Payments accounting basis. The accounts agreed with the cash book and there was an audit trail from the underlying financial records to the accounts. As a Receipts and Payments Account is produced, it is not necessary or appropriate to record debtors and creditors.

**Charitable and other trust funds.**

As there were no such funds, the Council therefore has no responsibility as a trustee.

I shall be pleased to discuss with you any matters arising from the above report.

Yours faithfully,

A handwritten signature in black ink, appearing to read 'Richard Fletcher', with a long horizontal flourish extending to the right.

Richard Fletcher, for and on behalf of  
Richard Maxwell Fletcher Ltd.