

# JOHN H.F.KING

*Chartered Certified Accountants*

---

119 High Street · Clay Cross · Chesterfield · Derbyshire · S45 9DZ  
Telephone/Fax: 01246 865825

John H.F.King F.C.C.A.  
Chartered Certified Accountant

*Associate:*  
Oliver J. Day A.C.A.  
Chartered Accountant

Our Ref: C197 JK/ SMS

Your Ref:

23<sup>rd</sup> June 2020

Clay Cross Parish Council,  
Council Office,  
Social Centre,  
Market Street,  
Clay Cross,  
Chesterfield,  
S45 9JE.

Dear Councillors

As part of my duty as internal auditor to the Parish Council I set out below my findings as a result of my work on the accounting records and system of internal control for the year ended 31<sup>st</sup> March 2020.

The Council continues to manage its financial affairs in a fit and proper manner. The accounts and records are maintained to a high standard. There is also competent retention and filing of source documents to enable a complete audit trail.

The organisational structure and routine procedures are of a high standard. The regular Finance Sub-Committee meetings adhere to the prescribed format and report to and make recommendations to the full Council meetings.

I have attended one Finance Sub-Committee meeting during the year and confirm that it was properly convened and conducted in the normal manner. My review of the meetings this year does show that there were only three held during the whole of the year. I know that there were exceptional circumstances at the end of the financial year due to corona virus but this number is probably the bare minimum and I would like to see an improvement in this situation during the forthcoming year. As internal auditor I cannot stress enough the importance of these meetings to the overall system of internal control.

I have reviewed the minutes of the full council meetings held during the year and can confirm that these have been held regularly. Having reviewed the minutes of the meeting held on 15<sup>th</sup> January I can confirm that the calculation of the precept is the result of a properly constructed budget giving consideration to reserves.

This year has seen one of the biggest changes I have witnessed in that the traditional hand written income and expenditure books have been replaced with an accounting package supplied by Edge I T Systems Ltd.

The software has been designed specifically for Parish Councils and there appears to have been a smooth transition from the old system to the new. This does seem to complete the transition into the digital age and the Parish Council should be commended that this has been achieved without the loss of the traditional hands on approach which has always been evident in the manner the Parish Council conducts its business.

Yours faithfully

A handwritten signature in black ink, reading "John H. P. King". The signature is written in a cursive style with a long horizontal line extending to the left of the first name.