

Stedham with Iping Parish Council

Internal Audit 2017: Memorandum and Letter of Representation

1. Internal Controls.

Internal Control was again considered good with the following point being raised:-

- a) Where products /services are purchased from third parties every effort should be made to obtain a valid and correctly addressed VAT invoice to support reclaiming the VAT. It was observed on two occasions that till roles supported such payments. While it is accepted that there is sufficient documentation relating to the payment there is a potential risk that VAT recovery may be disallowed. Till roles are not addressed and may not have the appropriate VAT number.

2. Risk Assessment

It is understood that responsibility for certain ditches has been transferred from WSCC to SIPC. It is recommended that the Clerk determines what responsibilities the Parish now assumes and in particular the effect of risk of not maintaining them. If any liability does exist this needs to be highlighted in the risk register with the appropriate mitigation recorded.

Robert Morrison C.A.

9 May 2017