



Black Rose Solutions Limited

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Staffs
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8th May 2017

Dear Becky,

Perton Parish Council - Internal Audit 2016/17

I confirm that I have carried out an examination of your accounts and procedures, in accordance with the requirements of the Accounts and Audit Regulations 2015.

I can state that I have no concerns and nothing significant to report (minor observations listed over).

I would also confirm that I am totally independent of your Council and have no contact, at any level, with any Member, employee or supplier.

Your sincerely,

Mrs Sandra Morris ACMA



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Advisory Notes

Observation	Risk
<p>Direct bank transfers only require one authorisation. (Though it is still the case that all paperwork is reviewed and approved by signature.)</p> <p>Various supplemental controls are in place, there are limits on the value of transactions and bank statements are regularly reconciled, reviewed and approved.</p> <p>Dual authorisation could give various benefits including a second check to avoid errors, reduced risk of fraud, theft of passwords and security devices etc.</p>	<p>There is a risk of error, fraud or theft of passwords etc.</p> <p>On the same basis as dual cheque signatories dual authorisation should be set up if possible (various banks offer this service).</p>
<p>Bank reconciliations are prepared and signed off regularly, but the sign off did not correspond to the end of the year, reported figures on this occasion.</p>	<p>For completeness, it would be useful to ensure that the reported figures are checked and signed off.</p> <p>An error due to a timing difference could lead to a minor misreporting.</p>