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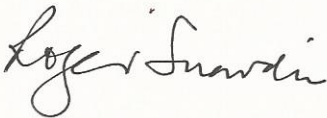
INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF EATON PARISH COUNCIL

I have carried out the internal audit in accordance with recommended practice. The following matters need to be brought to the attention of members:

- i. The minutes should record the Council's formal authorisation of payments.
- ii. Financial Regulations should be amended to permit the maintenance of a petty cash account.
- iii. The Council should consider publishing updated Financial Regulations and Standing Orders to reflect the amendments made since their last publication in 2005.
- iv. Financial Regulations should be clarified in relation to the authority to sign cheques so as to be consistent with current legislation.

Otherwise the Council's Financial Regulations are being followed and the requirements of section 4 of the 2015 Annual Return have been met.

Finally may I express my thanks to the Clerk for the cooperation given during the audit process.



Roger Snowdin
Snowdin Accountancy Services Ltd.
8th May 2015