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Mrs V Adams
Chairman, Flaunden Parish Council

Dear Mrs Adams,

Yesterday I undertook the Internal Audit examination of Flaunden Parish Council in respect of the year ended March 2019.

I again met Mr Debnam, for whose courtesy, hospitality and cooperation I am grateful. As usual, my examination mainly concentrated on those issues I am required to address in order to complete the appropriate section of the Annual Return.

As before, I am pleased to be able to say that the accounts and accounting system are in good order and do not give rise to any concerns. The matters below were discussed with Mr Debnam.

1. Reserves

Last year I commented on the level of reserves and noted that the residual, "free", reserve was of the order of 6 months' expenditure. This year it stands at a little over 12 months, if the "Cash Flow" reserve, which is not linked to any specific project, is combined with the General Reserve.

2. Risk Assessments

When I looked at these, which is part of my remit, I found that they dealt entirely with matters of process and procedures. There was no mention of physical risks, such as accidents arising from inadequately maintained footpaths. I was told that your members regularly walk the footpaths and any matters arising are included in your minutes.

I find it helpful to consider this matter from the point of view of an enquiry following an accident. I recommend that you include the carrying out of these inspections in the Risk Assessment and periodically report formally their results and any necessary action arising.

I should be pleased to answer any questions you or your members may have on this report.

Yours sincerely,



Ernest G Newhouse