

ALAN JONES AND CO
ACCOUNTANTS AND BUSINESS ADVISORS
38 HURSTBROOK
COPPULL
CHORLEY
LANCASHIRE
PR7 4QU
07929088963
awj4565@hotmail.com

Coppull Parish Council
Springfield Park Leisure Centre
Springfield Road North
Coppull
Chorley
Lancashire
PR7 5EG

10 June 2019

The parish council's internal audit has been completed for the year April 2018 to March 2019.

Once again, the primary objective of the audit has been to review, appraise and report on the adequacy of the internal control systems operated throughout the council.

These have been found to be fit for purpose.

The audit was completed on the basis of an assessment of risk and has included a selective assessment of compliance with relevant procedures and controls being examined.

The areas involved in the audit included:

The system for the approval of expenditure which proved to be fit for purpose.

Payments made were supported by invoices in all cases.

Value added tax was accounted for correctly for both income and expenditure.

An adequate budgetary process was operated.

Income was received and accounted for thoroughly and accurately.

Petty cash payments were properly supported by documentary evidence.


A payroll system using HMRC RTI was used and the system in place was properly administered for staff.

All necessary registers were maintained.

Bank reconciliations were carried out.

Year end accounts were prepared accurately

We have concluded that the control objectives set up and operated by the council are to a standard adequate to meet the needs of the council.


Alan Jones