

**INDEPENDENT INTERNAL AUDITOR'S REPORT TO THE MEMBERS OF  
KINGS STANLEY PARISH COUNCIL  
YEAR ENDED 31ST MARCH 2016**

I have examined the Council's records in the areas delineated in the attached schedule and made enquiries as deemed appropriate.

In my opinion the systems of internal controls is adequate for the purpose intended and there are no matters to be brought to your attention.

I would suggest that the Clerk incorporate more analysis in her receipts and payments spreadsheets showing expenditure net of VAT.

Details of payments to be made should have the authorising sections attached and presented on a sheet which will be attached to the minutes as an appendix with the total shown in the minutes. This way the details will be a permanent record.

  
**Jain Selvaraj FCA**  
**Appointed Independent Internal Auditor**