

ELHAM PARISH COUNCIL

INTERNAL AUDIT REPORT 2019-20

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2019-20 and have been able to complete the Annual Internal Audit Report for the 2019-20 Annual Governance and Accountability Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. As a result of my audit and my discussions with the Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report for 2019-20.

I would like to take this opportunity to thank the Clerk for the assistance given to me in the conduct of the audit that took place on 18 June 2020.

PREVIOUS AUDITS:

External auditor 2018-19:

The external audit certificate for 2018-19 was unqualified. It was considered by the Council on 2 September 2019 and agreed that no action was required.

Internal auditor 2018-19:

The only point arising from my 2018-19 report was the need to consider external audit reports, which has been dealt with above.

FINDINGS THIS VISIT:

During the visit I carried out sufficient work to enable me to complete the Annual Internal Audit Report which included reading the minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

I found all the financial records to be accurate and up to date.

I discussed with the Clerk the spreadsheet to accompany the accounts which explains the split of the Council's reserves. The spreadsheet is required because the reserves are more than twice the precept. Basically, the analysis is between named earmarked reserves (for specific purposes) and the remaining General Reserve.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
13 July 2020