

# **ELHAM PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2021-22**

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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 2021-22 and have been able to complete the Annual Internal Audit Report for the 2021-22 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 2021-22.

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 3 May 2022.

### **PREVIOUS AUDITS:**

#### **External auditor 2020-21:**

The external audit certificate for 2020-21 was issued on 8 September 2021. While unqualified it did have a comment about the Council's AGAR returns being incorrectly dated. The auditor's certificate has not yet been considered by the Council although this is required by the Accounts & Audit Regulations 2015. In addition the Council will need to consider the auditor's report/certificate before it completes the Governance Statement for 2021-22 lest it be forced to answer "No" to the assertion about audit reports.

#### **Internal auditor 2020-21:**

Nothing to follow up from my 2020-21 report.

### **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 for compliance with legislation, a view of Council activity and for consistency with the accounts. I reviewed and test checked 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 have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**4 May 2022**