

WICKHAMBREAUX PARISH COUNCIL

INTERNAL AUDIT REPORT 2020-21

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 2020-21 and have been able to complete the Annual Internal Audit Report for the 2020-21 Annual 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 your Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place on 19 May 2021.

PREVIOUS AUDITS:

External Audit Certificate 2019-20:

The Council certified itself as exempt for 2019-20 and so there is no report from the external auditor.

Internal Audit 2019-20:

Nothing to follow up from the 2019-20 audit.

FINDINGS THIS VISIT:

During the visit I carried out 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.

The initial deposit to the Unity account has been treated as a receipt but is actually a transfer between accounts. I have discussed this with the Clerk and the Accounting Statement will be amended to remove the "internal" transactions.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
30 May 2021