

SANDHURST 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.

The audit was carried out on 4 June 2021 and I would like to take this opportunity to thank your RFO for the assistance given to me in the conduct of the audit.

PREVIOUS AUDITS:

External Audit Certificate 2019-20:

The external Auditor's report for 2019-20 was dated 26 November 2020 and was without qualification or comment. The report was considered by the Council at its meeting on 9 February 2021.

Internal Audit 2019-20:

The Council correctly approved the 2019-20 Governance Statement before the Accounting Statement.

The 2021-22 budget and precept setting process has complied with the requirements of the Local Government Finance Act 1992.

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.

I found the financial records to be accurate and up to date. I have discussed with the RFO an amendment to the Accounting Statement to remove from the precept figure a grant of £807 paid with the first instalment of the 2020-21 precept.

A brief overview of the Council's Financial Regulations indicates that there may be items included that are inappropriate or would not be wanted. Such items should be removed or amended when the Council next reviews its Financial Regulations. One example is the current paragraph 7.4 which mandates a separate confidential cashbook for staff pay.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
6 June 2021