

SANDHURST PARISH COUNCIL

INTERNAL AUDIT REPORT 2021-22

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 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 10 June 2022 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 2020-21:

The external Auditor's report for 2020-21 was dated 3 September 2021 and was without qualification or comment. The report was considered by the Council at its meeting on 7 September 2021.

Internal Audit 2020-21:

Nothing to follow up.

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 Council co-opted three councillors at its meeting on 22 June 2021, recording this as ratifying the decision of a delegated panel. The decision should be that of the Council acting on a recommendation as there is no capacity to delegate it to a panel. Also each co-optee must receive a positive vote although a composite resolution is possible if the number of applicants matches the number of vacancies.

I did not find in the minutes a reference to the Statement of Internal Control. This Statement should be produced annually and inform the annual Governance Statement.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
19 June 2022