

SANDHURST PARISH COUNCIL

INTERNAL AUDIT REPORT 2022-23

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 2022-23 and have been able to complete the Annual Internal Audit Report for the 2022-23 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 24 May 2023 and I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit.

PREVIOUS AUDITS:

External Audit Certificate 2021-22:

The external Auditor's report for 2021-22 was dated 28 September 2022. It bore a qualification for assets purchased in the year but not added to the value shown in Box 9. The report was considered by the Council at its meeting on 14 February 2023 and the asset register was updated.

Internal Audit 2021-22:

I reported that I could not find the Statement of Internal Control. The Council considered my report in July 2022 and agreed that the Statement of Internal Control be brought to the next Council meeting. Minutes from September 2022 do not include Internal Control, nor have I found any reference since. It appears that the intention was lost in the changeover of clerks in September 2022. The Statement of Internal Control is required annually.

FINDINGS THIS VISIT:

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing a number of transactions to invoices or other supporting documentation. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

The Clerk's salary is such that pension auto enrolment will have been triggered during 2022-23. The Council will need to consider what pension scheme it will offer the Clerk.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
29 May 2023