

SANDGATE PARISH COUNCIL

INTERNAL AUDIT REPORT 2017-18

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 2017-18 and have been able to complete the Annual Internal Audit Report (replacing Section 4) for the 2017-18 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 RFO 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 RFO for the assistance given to me in the conduct of the audit that took place on 30 May 2018.

PREVIOUS AUDITS:

External Audit Certificate 2016-17:

The External Audit Certificate for 2016-17 was qualified for two items. I was unable to find a minute indicating that the Council had seen or considered the auditor's report as it is required to do by s20 Accounts & Audit Regulations 2015. Failure to comply with this duty would require the Council to answer "No" to the governance assertion relating to audit reports for 2017-18 and may trigger additional audit effort and costs from the external auditor. I discussed this with the RFO and it was agreed that the auditor's report be taken to the next Council meeting.

Internal Audit 2016-17:

I did raise the issue of audit reports last year although then the problem was no evidence of consideration, the audit certificate having been reported to the Council.

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, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook. I also reviewed the asset register, insurance schedule and Standing Orders/Financial Regulations.

I found all the financial records to be accurate and up to date. There remains a small difference of £7.82 in the bank reconciliations. If unresolved by the end of the 2018-19 accounting year I recommend that it be written out of the accounts. One receipt of £2,448 from Kent CC was found to relate to 2018-19 and the accounts have been adjusted accordingly.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
09 June 2018