

SANDGATE 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 Governance and Accountability 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 9 June 2021.

PREVIOUS AUDITS:

External Audit Certificate 2019-20:

The external auditor's report for 2019-20, which contained a comment about high levels of reserves, was considered by the Council on 15 December 2020.

Internal Audit 2019-20:

I note that the Council adopted its 2021-22 budget and correctly stated its precept for the year at its meeting on 19 January 2021.

I also note that the correct processes were carried out in respect of the 2019-20 AGAR statements i.e. Governance first Accounts second, both separately approved.

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.

I note that the accounts are now on the Scribe accounting package. The RFO reports this as being easier to use than the former spreadsheet based accounts. Scribe is also easier for me to use. One problem with the old accounts was that there was no support or guidance notes to assist either mine or the RFO's understanding of how the spreadsheets interlinked.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
19 June 2021