

BEKESBOURNE WITH PATRIXBOURNE 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 any major error in my financial audit and that I found the record keeping to be of a good standard. I have not yet tested, but an overview suggests that the Parish Council's approach to the management of risks is sound. As a result of my audit and my discussions with your Clerk I was able to answer 'YES' to most of the relevant questions contained in the Annual Internal Audit Report.

I have answered "No" to Questions M and N as the 2019-20 accounts were completed earlier this year and thus too late to comply with public rights and publication requirements aimed at summer 2020.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place on 27 May 2021.

PREVIOUS AUDITS:

External Audit Certificate 2019-20

Not yet received.

Internal Audit 2019-20:

I last reported in March 2021. It is too soon for the issues raised in my report to have been dealt with, so I will not review them at this time.

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 generally accurate.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
1 June 2021