

BOUGHTON UNDER BLEAN PARISH COUNCIL

INTERNAL AUDIT REPORT 2018-19

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 2018-19 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2018-19 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 AIAR for 2018-19.

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 9 April 2019.

PREVIOUS AUDITS:

External auditor 2017-18:

The external audit certificate for 2017-18 was issued without qualification or comment. It was reported to Council on 12 September 2018 and noted as action needed, thus complying with the statutory requirement to consider it as soon as practical after receipt.

Internal auditor 2017-18:

Last year I reported on the need to meet Charity Commission requirements in respect of the Council's sole trusteeship of the village hall. I have not reviewed this aspect for 2018-19 but will at the next audit visit.

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, review and testing of the accounting records including the cashbook, payroll, VAT records, bank statements and tests of bank reconciliations with the cashbook. I inspected the asset register, insurance schedule and Standing Orders/Financial Regulations, but am relying in part on previous knowledge in order to be able to complete the relevant lines of the AIAR.

I found all the financial records to be accurate and up to date. There were no unexplained entries in the bank reconciliations.

I looked at the Clerk's contract of employment and related papers. These were satisfactory although I have discussed possible improvements to the accessibility of information with the Clerk. We also discussed financial risk to the Council from contract conditions relating to sick pay.

I have nothing further to report

Lionel Robbins
Independent Internal Auditor
22 April 2019