

BOUGHTON UNDER BLEAN 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 (AIAR) 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 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 AGAR for 2020-21.

I would like to take this opportunity to thank your Clerk for the additional assistance given to me in the conduct of the audit that took place remotely on 9 April 2021.

PREVIOUS AUDITS:

External auditor 2019-20:

The external audit certificate for 2019-20 was issued without qualification or comment. It was reported to Council on 9 September 2020 as being clear.

I reported last year in respect of the 2018-19 audit that the minutes did not record whether the Council had considered the external auditor's report. The same has occurred in respect of the 2019-20 auditor's certificate. The Council is obliged to consider any report by the external auditor by Regulation 20 Accounts & Audit Regulations 2015. To comply with the regulation requires the minutes to show that a thought process has been applied to the auditor's report

Internal auditor 2019-20:

No issues arising from my 2019-20 report

FINDINGS THIS AUDIT:

I carried out sufficient work to enable me to complete the Annual Internal Audit Report. This included review and testing of transactions from the cashbook, testing of the end of year bank reconciliation and review of the Council's minutes for compliance with legal requirements and that items in the accounts are consistent with council decisions.

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

I have noted that there were 10 extraordinary meetings during the year to 31 March 2021. This is so unusual for a parish council that I reviewed them in further detail. I found that, in my view, most of these meetings were held unnecessarily in that the subject matter did not justify the urgency and could easily have been dealt with at a regular monthly meeting. Extraordinary meetings involve additional costs and calls on councilors and the Clerk's time so the subject matter needs to be both urgent and important to justify their calling.

I have nothing further to report

Lionel Robbins
Independent Internal Auditor

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12 April 2021

Extract from Accounts and Audit Regulations 2015

20.—(1) Where, following completion of an audit, a relevant authority receives any audit letter from the local auditor, the members of the relevant authority, or, in the case of a Category 1 authority, a committee of that authority, must meet to consider that letter as soon as reasonably practicable.

(2) Following consideration of the letter in accordance with paragraph (1) the authority must—

- (a) publish (which must include publication on the authority's website) the audit letter received from the local auditor; and
- (b) make copies available for purchase by any person on payment of such sum as the relevant authority may reasonably require.