

# **BOUGHTON UNDER BLEAN PARISH COUNCIL INTERNAL AUDIT REPORT 2019-20**

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 2019-20 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2019-20 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 2019-20.

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 over the period 10-12 May 2020.

## **PREVIOUS AUDITS:**

### **External auditor 2018-19:**

The external audit certificate for 2018-19 was issued without qualification or comment. It was reported to Council on 11 September 2019 but without a minute indicating that the Council had considered it.

### **Internal auditor 2018-19:**

Due to the remote method of working I have not reviewed the trusteeship of the village hall as intended for this year.

## **FINDINGS THIS VISIT:**

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 nothing further to report

**Lionel Robbins  
Independent Internal Auditor  
19 May 2020**