

BOUGHTON UNDER BLEAN PARISH COUNCIL INTERNAL AUDIT REPORT 2017-18

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 2017-18 and have been able to complete the Internal Audit Annual Report for the 2017-18 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 Internal Audit Annual Report for 2017-18.

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 3 May 2018.

PREVIOUS AUDITS:

External auditor 2016-17:

The external audit certificate for 2016-17 was unqualified and was reported as a correspondence item to the Council in October 2017. However, the Council is required (by the Accounts & Audit Regulations) to consider any report issued by the external auditor at the conclusion of an audit. To comply with this duty the Council needs to minute its response to the audit report even if this is simply to note that no action is required.

Internal auditor 2016-17:

The Council is the sole trustee to the village hall. As such it is responsible for ensuring that the Village Hall Trust acts in accordance with the Trust deed and that the Trust complies with Charity Commission requirements concerning financial reporting. Further advice can be found in the "Governance & Accountability for Smaller Authorities: A Practitioner's Guide" issued by NALC.

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, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook. I also reviewed the asset register, insurance schedule and Standing Orders/Financial Regulations.

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

I have nothing further to report

**Lionel Robbins
Independent Internal Auditor
15 May 2018**