

HERNHILL 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 Governance and Accountability 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 2020-21.

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 1 May 2021.

PREVIOUS AUDITS:

External auditor 2019-20:

The Council certified itself as exempt from the limited assurance regime for 2019-20.

Internal auditor 2019-20:

The Council had already taken note of my comment about the Governance Statement being approved before the Accounting Statement in its adoption of the 2019-20 accounts.

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 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 all the financial records to be accurate and up to date.

I have nothing further to report

Lionel Robbins
Independent Internal Auditor
3 May 2021