

# **DODDINGTON PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2021-22**

---

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 2021-22 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2021-22 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 relevant questions contained in the AIAR for 2021-22 apart from Question N where I have answered "No".

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 19 May 2022.

### **PREVIOUS AUDITS:**

#### **External auditor 2020-21:**

As in previous years the Council certified itself as exempt from the external audit process for 2020-21 and there is no external audit report.

#### **Internal auditor 2020-21:**

Nothing to follow up from 2020-21.

### **FINDINGS THIS VISIT:**

During the visit I carried out 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.

I found the financial records to be accurate and up to date.

When answering "No" to any question on the AIAR I am required to explain in a note to the AIAR. In this case it is that as the Council adopted its AGAR return in respect of the year ended 31 March 2021 on 12 July 2021 the Council could not have published it in time to meet the statutory deadline of the day before the first working day in July. As 1<sup>st</sup> July 2021 was a Thursday publication was required on or before 30<sup>th</sup> June.

I note that the Accounting Statement was published on 1<sup>st</sup> July but without signatures.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**29 May 2022**