

LUDESDOWN 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 the relevant questions contained in the AIAR for 2021-22 apart from Question H where I answered "No".

I would like to take this opportunity to thank your Clerk; Shaun Fishenen for the assistance given to me in the conduct of the audit that took place on 27 April 2021.

PREVIOUS AUDITS:

External auditor 2020-21:

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:

I have not seen my predecessor's report

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.

My "No" answer to question H on the AIAR is because there is no asset register. The Clerk is preparing a register and will be bringing it to the Council for approval.

I have noted the unknown receipt of £66.97 arising from the transfer on closure of the Barclays account being higher than recorded in the cashbook. I found the financial records otherwise to be accurate and up to date.

Legislation requires an explicit calculation for transfers to and from reserves as part of annual budget preparation. There is no mention of such in the Council's budget for 2022-23.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
1 May 2022