

DODDINGTON 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 Annual Internal Audit 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 remotely on 10 and 14 June 2021.

PREVIOUS AUDITS:

External auditor 2019-20:

The Council certified itself as exempt from the external audit process for 2019-20 and there is no external audit report.

Internal auditor 2019-20:

I have noted that the Council has agreed six monthly finance reports and has put the 2019-20 annual financial information on the website

FINDINGS THIS AUDIT:

During the audit 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 reconciliation.

I was able to reconcile the year's accounts to the bank statements but noted three transactions where the accounts spreadsheet differed from the bank version. The differences are small – overall impact £2.98. The comparator figures for 2019-20 in the draft 2020-21 Statement of Accounts differ from the 2019-20 approved Statement of Accounts.

I have discussed with the Clerk that the General Power of Competence, once adopted, applies regardless of changes of clerk or councillors until the Council meeting following the next election. There is no need for an annual resolution.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
19 June 2021