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Cheriton Parish Council - Internal Audit Report 2020 -21

Explanation to “Not Covered” to Control Objective L

This Authority has Income and Expenditure that exceed £25,000 and is not required to publish information on its Website in accordance with the Transparency Code for Smaller Authorities 2015.

We have therefore assessed the test as ‘not covered’ to Control Objective L

Explanation of “No” to Control Objective M

The Authority disclosed that it made proper provision during the year 2019/20 for the exercise of public rights, by answering ‘Yes’ to Section 1, Assertion 4.

However, it is noted that the Council failed to make proper provision during 2020/2021 as the approval date was after the start of the period for the exercise for public rights.

The External Auditor indicated on the External Auditor Report and Certificate 2019/2020 that the Authority must answer No to Assertion 4 on the Annual Governance Statement 2020/2021.

We have therefore assessed the test as “No” to Control Objective M

Tim Light FMAAT

Internal Auditor