

# **NEWINGTON PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2018-19**

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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 2018-19 and have been able to complete the Annual Internal Audit Report for the 2018-19 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.

As a result of my audit and my discussion with your Clerk I was able to answer 'YES' to the relevant questions contained in the Annual Internal Audit Report for 2018-19.

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 11 June 2019.

### **PREVIOUS AUDITS:**

#### **External Audit Certificate 2017-18:**

The Council certified itself as exempt from the limited assurance regime for 2017-18 and so has not received a report from the external auditor for that year.

#### **Internal Audit 2017-18:**

In 2017-18 I was unable to see all invoices and constructed the accounts statement from the bank statements. For 2018-19 I have constructed the accounts statement from the spreadsheet cashbook which has been checked to the bank statements. In future years the Clerk will complete the accounts statement.

### **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, checking the accounting records to the bank statements, completion of the accounts statement and review of asset records.

The spreadsheet cashbook (as prepared by the former Clerk) was incomplete in that it omitted five payment transactions with a value of £370 identified from the bank statements. It also omitted the first precept receipt from 2018-19 but included the similar receipt from April 2019. The accounts statement as constructed reflects the correct position.

The Council's Standing Orders date from 2002 and are probably in need of revision.

In setting the 2019-20 precept at its January 2019 meeting the Council resolved an increase of 5% over the previous year. This is incorrect, the precept must be stated as an amount payable – as required by s41(2) Local Government Finance Act 1992.

The Council has not made a claim for recovery of VAT in 2018-19 and may not have done in earlier years. I have discussed this with the Clerk who will review the position and claim accordingly.

**Lionel Robbins**  
**Independent Internal Auditor**  
**13 June 2019**