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Dear Amanda,

18th June 2022

Cheselbourne Parish Council Internal Audit

Please find attached the internal audit report for April 2021 - March 2022.

Overall, the files were well presented, however there were a few documents not included which I have listed in the recommendations. I am happy, given other information in the minutes and files that these documents exist, but have just not been included.

The majority of the recommendations are administrative and do not impact on the actual financial position of the Council with the exception of a missing VAT element which you have not added to the Cashbook. This will need rectifying before you submit your VAT return but is NOT material with regard to your AGAR submission.

With regard to the Annual Return, I have signed off the Internal Audit section for the accounts and annotated it where I am unable to clearly state that the objectives have been met. Overall I am happy that the accounts are accurate but there are a number of administrative processes that need to be sharpened up or updated.

My overall Audit opinion is as follows:

Audit Opinion

I am able to offer *reasonable* assurance as most of the areas reviewed were found to be adequately controlled. Generally, risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

(The Audit grades are Substantial, Reasonable, Partial and None.)

The Audit Checklist Report, Recommendations and this letter should be copied to all Parish Council members so that they can fully understand the recommendations being made and forwarded to the External auditors if requested. As always I am happy for any of the Parish Council to contact me personally if they wish to discuss any of the recommendations made, the tests carried out, or the overall opinion given.

Regards

Paula Harding

Appointed Internal Auditor for Cheselbourne Parish Council