

## **EASTLING PARISH COUNCIL INTERNAL AUDIT REPORT 2019-20**

---

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 2019-20 and have been able to complete the Annual Internal Audit Report for the 2019-20 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 2019-20.

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 15 June 2020.

### **PREVIOUS AUDITS:**

#### **External auditor 2018-19:**

I was unable to conclude from reviewing the minutes that the Council had certified itself exempt from the external audit process for 2018-19. Certifying exemption is an annual process as the Council retains the option of an audit even where it qualifies for exemption.

#### **Internal auditor 2018-19:**

I have not seen my predecessor's 2018-19 audit report.

### **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 and checking the accounting records. Review of the accounting records was by tracing the audit trail from the draft Accounting Statement to the receipts and payments account and by sample testing of transactions to the bank statements and invoices/remittances.

I found the financial records to be accurate and up to date. There were no unexplained entries in the bank reconciliations.

When setting the precept for 2020-21 at £5,259 the Council had not formally adopted its budget for that year.

At the same meeting in January 2020 there is a minute about a quote for the Council's insurance being approved "subject to approval from Cllr Payne". The council should note that delegation of any decision to a single councillor is not lawful. By extension making a decision subject to approval by a single councillor is also unlawful.

A brief review of the Financial Regulations adopted in September 2019 indicates that they could be tailored more closely to Eastling PC's needs. As adopted the FRs include references to Doddington PC and to the Audit Commission Act 1998 (the Audit Commission ceased to exist in 2015).

I have nothing further to report.

**Lionel Robbins  
Independent Internal Auditor  
12 July 2020**