

# **EASTLING PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2020-21**

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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 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 on 8 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 formally adopted its budget for 2021-22.

The Council has reviewed its Financial Regulations to remove obsolete references. As its next review it should tailor the model so that the Financial Regulations contain only provisions which are both applicable to and wanted by the Council. An example of a provision that may not be wanted is para 7.4 which mandates a separate confidential cashbook for staff pay.

### **FINDINGS THIS VISIT:**

During the visit 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 reconciliations.

I found the financial records to be accurate and up to date.

I didn't find evidence of the annual risk assessment or the Internal Control Statement. Both are required each year, usually as precursors to the approval of the Governance Statement.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**13 June 2021**