

HERNHILL PARISH COUNCIL INTERNAL AUDIT REPORT 2018-19

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.

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 Internal Audit Annual 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 May 2019.

PREVIOUS AUDITS:

External auditor 2017-18:

The Council certified itself exempt from the limited assurance review process and thus there is no external audit certificate in respect of its 2017-18 accounts.

Internal auditor 2017-18:

No matters to follow up.

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 including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

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

The Council is eligible to exempt itself from the limited assurance review process in respect of the 2018-19 financial year. Assuming the Council does decide to go for exemption it should minute each time it resolves to claim exemption per s9 of the Local Audit (Smaller Authorities) Regulations 2015.

I have nothing further to report

**Lionel Robbins
Independent Internal Auditor
21 May 2019**