

HERNHILL 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 Internal Audit Annual 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 30 May 2020.

PREVIOUS AUDITS:

External auditor 2018-19:

Not applicable for 2018-19

Internal auditor 2018-19:

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 and checking the accounting records including the statement, cashbook, payroll, VAT records, bank statements and bank reconciliations.

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

When adopting the Annual Statements the Council should note that each has to be separately approved. Also, that the Governance Statement must be approved before the Accounting Statement (refer Regulation 6(4)(a) Accounts & Audit Regulations 2015).

I have nothing further to report

Lionel Robbins
Independent Internal Auditor
17 June 2020