

SUTTON VALENCE 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 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 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 17 April 2019.

PREVIOUS AUDITS:

External auditor 2017-18:

The external audit certificate for 2017-18 was unqualified and without comment. It was reported to and considered by the Council on 4 September 2018.

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 also reviewed the asset register.

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

I have noted the unidentified credit of £48.00 sitting in the accounts. It dates from August 2018 and is believed to relate to a car parking permit. If the owner turns up there could be a payment of £48.00, if not then no further action is needed. The amount involved is too small to affect a reader's understanding of the accounts.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
6 May 2019