

BROOMFIELD & KINGSWOOD PARISH COUNCIL

INTERNAL AUDIT REPORT 2020-21

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 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 2020-21.

I would like to take this opportunity to thank your retiring Clerk and her successor for the assistance given to me in the conduct of the audit that took place on 12 May 2021.

PREVIOUS AUDITS:

External auditor 2019-20:

PKF Littlejohn LLC issued their certificate in respect of 2019-20 on 16 November 2020. It was clear – without qualification or comment. However, I could not find in the minutes an indication that the auditor's report had been considered by Council as it must per the Accounts & Audit Regulations 2015. The auditor's report will need to be brought to the next available Council meeting.

Internal auditor 2019-20:

The issues I reported about extraordinary meetings and in minute confirmation have been resolved. I noted no further examples of failure to comply with the law in respect of Council meetings.

The Council has agreed to go ahead with its members' allowance scheme. I have not seen the details on the Council's website. It is a requirement that the scheme details (including payments made) are publicly available.

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. The minutes were reviewed for compliance with legislation and that they and the accounts are mutually consistent.

I found all the financial records to be accurate and up to date. The accounts statement in the Annual Governance & Accounts Return (AGAR) is consistent with the financial records. The accounts are also consistent with the minutes.

The Council set its precept for 2021-22 at its meeting on 18 January 2021, but without recording its adoption of a budget for the year. Both the budget and precept require formal adoption. The Council should note that the budget needs to comply with s49A Local Government Finance Act 1992 and that the net council tax requirement arising from it becomes the precept.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
15 May 2021