

BROOMFIELD & KINGSWOOD PARISH COUNCIL

INTERNAL AUDIT REPORT 2021-22

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 2021-22 and have been able to complete the Annual Internal Audit Report for the 2021-22 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 2021-22.

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 20 May 2022.

PREVIOUS AUDITS:

External auditor 2020-21:

PKF Littlejohn LLC issued their certificate in respect of 2020-21 on 14 September 2021 without comment or qualification. 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 Council will need to consider the auditor's report at its next meeting.

I had reported similarly in respect of the 2019-20 auditor's report. Even if there is no comment made the Council is obliged to consider all reports from the external auditor. Good practice would indicate that the minutes record action taken even if this is only that none is needed.

Internal auditor 2020-21:

See above. The Council did review the 2019-20 PKF report on 17 May 2021.

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.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
29 May 2022