

# **RYARSH PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2020-21**

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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 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 2020-21.

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 18 May 2021.

### **PREVIOUS AUDITS:**

#### **External auditor 2019-20:**

The external auditor's report was issued on 16 November 2020 and was clear of qualification or comment. It was considered by the Council at its meeting on 7 December 2020.

#### **Internal auditor 2019-20:**

I had reported about the budget and precept setting process being governed by legislation. The 2021-22 budget and precept process was better in terms of compliance with Local Government Finance Act 1992.

### **FINDINGS THIS AUDIT:**

During the visit I carried out work to enable me to complete the Annual Internal Audit Report which included reading the minutes for compliance with legislation, a view of Council activity and for consistency with the accounts. I reviewed and test checked the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

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

I discussed with the Clerk that the model set of Financial Regulations issued by NALC includes some obsolete references to the Audit Commission and mandates actions that the Council may not wish to carry out.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**30 May 2021**