

HERNE & BROOMFIELD 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 (AIAR) 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 discussion with your Clerk I was able to answer 'YES' to all the relevant questions contained in the AIAR 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 25 April 2019.

PREVIOUS AUDITS:

Interim audits:

There were no issues arising from the third interim audit.

FINDINGS THIS VISIT:

During the visit I carried out sufficient work to enable me to complete the AIAR which included checking the accounting records including the cashbook, VAT records, bank statements and bank reconciliations with the cashbook to the draft annual return. I have also relied upon work done during interim visits for questions in the AIAR that do not relate directly to the accounts.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
12 May 2019