

# **BEKESBOURNE WITH PATRIXBOURNE PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2021-22**

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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 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 any major error in my financial audit and that I found the record keeping to be of a reasonable standard. I have not yet tested, but an overview suggests that the Parish Council's approach to the management of risks is sound. As a result of my audit and my discussions with your Clerk I was able to answer 'YES' to the relevant questions contained in the Annual Internal Audit Report.

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 19 May 2022.

### **PREVIOUS AUDITS:**

#### **External Audit Certificate 2020-21**

PKF Littlejohn LLP issued their certificate in respect of 2020-21 on 27 September 2021. The certificate was unqualified but did have comments about the parish being exempt in the previous year and in respect of my report about publication.

The report was considered by the Council on 8 November 2021.

#### **Internal Audit 2020-21:**

Publication of the 2020-21 statements was made within the statutory deadlines and the electors' rights provisions were met.

### **FINDINGS THIS VISIT:**

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.

The Council adopted its precept for 2022-23 at the meeting on 8 November 2021. It should also have formally adopted the budget for 2022-23 at the same meeting because the budget sets the precept (refer Local Government Finance Act 1992) and to adopt the budget is a requirement of the Local Government Act 1972.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**23 May 2022**