

EAST SUTTON PARISH COUNCIL INTERNAL AUDIT REPORT 2017-18

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 2017-18 and have been able to complete the Internal Audit Annual Report for the 2017-18 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 2017-18.

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 16 May 2018.

PREVIOUS AUDITS:

External auditor 2016-17:

The external audit certificate for 2016-17 was unqualified. It was reported to and considered by the Council on 6 September 2017.

Internal auditor 2016-17:

There are no matters from last year to follow up.

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. I also reviewed the asset register.

I found all 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 War Memorial should be included in the asset register despite its nil cost. Only one of the functions of the asset register is to provide a value for the accounts return. The remaining functions are for the register to serve as a management tool for the Council's assets.

**Lionel Robbins
Independent Internal Auditor
3 June 2018**