

BLEAN PARISH COUNCIL INTERNAL AUDIT REPORT 2022-23

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 2022-23 and have been able to complete the Annual Internal Audit Report for the 2022-23 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 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 11 April 2023.

PREVIOUS AUDITS:

External Audit Certificate 2021-22:

The External Audit Certificate for 2021-22 dated 27 July 2022 was unqualified and without comment. This was reported to and considered by the Council on 14 November 2022.

Internal Audit 2021-22:

Last year I reported on the Council resorting to unorthodox methods to set its precept because the intended meeting was inquorate. The council set its 2023-24 precept at the meeting on 12 December 2022 so well within the statutory deadline of 1 March – refer s41(4) Local Government Finance Act 1992.

FINDINGS THIS VISIT:

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing a number of transactions to invoices or other supporting documentation. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I have discussed with the Clerk that minutes which need reports or other documents in order to be understood should have those reports or documents attached to the minutes. We also discussed that the Information Commissioners Office recommends that the budget should be published.

I found the financial records to be accurate and up to date.

I have nothing further to report.

**Lionel Robbins
Independent Internal Auditor
23 April 2023**