

SELLINDGE PARISH COUNCIL

INTERNAL AUDIT REPORT 2016-17

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 2016-17 and have been able to complete Section 4 of the 2016-17 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 Section 4 of the Annual Return for 2016-17.

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 27 June 2017.

PREVIOUS AUDITS:

External Audit Certificate 2015-16:

The External Audit Certificate for 2015-16 (Section 3 of the Annual Return) was unqualified but had comments not amounting to a qualification.

It is a requirement (under the Accounts & Audit Regulations 2015) that reports from the external auditor are considered by the Council. I was unable to find a minute indicating that the 2015-16 report had been so considered. I discussed the matter with your Clerk and the report had been read out to the Council at the relevant meeting and the action necessary had been discussed although not minuted. We further discussed and agreed that the minutes relating to the 2016-17 report, when received, would show the Council's consideration and decisions.

Internal Audit 2015-16:

There are no matters outstanding from the 2015-16 audit.

FINDINGS THIS VISIT:

During the visit I carried out sufficient work to enable me to complete Section 4 of the Annual return 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 and insurance schedule.

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

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
28 June 2017