

Internal Audit Report for Little Hoole Parish Council – Year Ended March 2022

Opening Statements

The audit has been carried out to cover the internal control objectives as stated on Page 4 of the Annual Governance and Accountability Return 2020/21 Part 2.

The audit concentrated on the adequacy of internal controls but did not exclude conducting detailed checks of the books of account and this included the following:

1. Annual Precept
2. Bank Reconciliations
3. Expenditure documentation (invoices) with a 100% check being undertaken
4. Income analysis and supporting documentation
5. Budget documentation
6. Fixed Asset Schedules

The opinion formed during the internal audit is based on the documents provided and consultations with Mr David Swift, Clerk to the Council.

Causes for Concern

None.

Points to Note

The internal auditor recommends the following:

1. Adoption of Standing Orders and Financial Regulations that are specific to the council (example documents provided to the clerk).
2. Modification to the monthly Financial Report so that it shows the budget as well as expenditure against that budget.
3. Inclusion of the assets of the Council as specific items within the Council's Insurance Policy.

Summary

The books of account and supporting documentation are maintained to a high standard and provide an excellent audit trail through to the final accounts and AGAR.

Further detailed information is provided in the separate report, Terms of Reference for Internal Auditor.