

St Allen Parish Council Internal Audit Report For the year ended 31 March 2022

Carried out by David Wright FMAAT on 24 June 2022

Audit Approach

According to Appendix 9 of the Governance and Accountability for Local Councils guidance it is for the council to determine the scope and coverage of the work to be carried out by internal audit. As the council has not provided an audit program I have used the approach suggested by Appendix 9 of the said guidance.

It is recommended that the council adopt the approach suggested by Appendix 9 for future years and consider adding specific areas that they wish to be tested in depth on a rolling basis, such as risk assessment, financial controls etc.

Audit Report

I was presented with the AGA Return for 2020/21 and the accounts as drawn up by Catherine Bennett as of 31 March 2021. Upon inspection it was noted that the closing bank balances per the AGA Return of £52,243 were different to the closing bank balances per Catherine Bennett of £49,583.13. Catherine Bennett was contacted but was not able to give an explanation for the difference. I suspect the difference is largely due to the timing of cheques clearing the bank. The opening balance difference has been released to the income and expenditure account so that the 31 March 2022 closing balance of £50,242 agrees with the bank reconciliations at 31 March 2022. This is the correct treatment.

The 2021/22 records are maintained using software and are to a high standard with a good paper trail.

David Wright FMAAT