LIGHTATOUCH
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22 April 2021

Parish Clerk & RFO
Henstridge Parish Council
14 Everlanes Close
Milborne Port
Sherborne
Dorset
DT9 5FT

Dear Emma

Final Internal Audit Review:
Henstridge Parish Council – covering December 2020 - March 2021 and Year End procedures

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.
We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2020-21 Accountability and Governance and Annual Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Accountability and Governance for Local Councils – A Practitioners' Guide (England)' 2020
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2020/2021 to check that the Council adheres to the requirements set out in the Accountability and Governance for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The Covid 19 pandemic has delayed further visits taking place, but consultations have continued by video link and telephone conference calls with the Clerk. The Clerk has also provided back-up information from Scribe software for the period December 2020 to March 2021 and End of Year details to support the current governance and financial management position of the Council. Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council's Website.

As we have carried out an Interim Internal Audit review in December 2020, we are also using the information already recorded from these visits to complete the internal control objectives on the (AGAR) Internal Audit Report.

Where this is necessary, we will complete the AGAR Internal Audit Report on evidence already seen from the previous visit. This is acceptable practice for the External Auditor.

As part of this final Internal Audit Review, we checked:

Bank Reconciliations
• the Bank Reconciliation at 31 March 2021 was re-performed and no errors were noted.

Income and Expenditure
• all income and expenditure items as at 31 March 2021 were confirmed and details are accurate to the records held by Council.

VAT reimbursements
• a VAT reimbursement covering 1 January to 31 March 2021 has not yet been received from HMRC for purchases and receipts during the quarter.

Parish Council Minutes
•Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for November 2020 to March 2021.

Asset Register
•The Asset Register at 31 March 2021 was reviewed and additions for 2020/21 were agreed.

End of Year Procedures 2020/2021

A full check was carried out on the End of Year documentation provided by the Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2019/20 and 2020/2021 shown on Section 2 of the AGAR as required by the External Auditor.

The 2020/2021 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations during 2020/2021.

This includes the Internal Auditor being shown evidence that the posting of the notice on the website was done at least one clear day before the 30-working day period begins.
(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulation 2015).

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

We are pleased to report that the various records and procedures in place for the Council provide an appropriate standard of control.

This report should be noted and taken to the next meeting of the Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should also be Minuted by the Council.

Yours sincerely,
Tim Light FMAAT
Internal Auditor.