

WESTBURY PARISH COUNCIL INTERNAL AUDIT 2018-19

Internal audit is the periodic independent review of a council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the council's internal controls should be a day-to-day function of the staff and management and not left for internal audit.

The council is required to take appropriate action on all matters raised in reports from and to respond to matters brought to its attention by Internal and External Audit. Failure to take appropriate action may lead to a qualified audit opinion being issued by the External Auditor.

To the Chairman of the Council:

I met with Cathy Knott, Clerk and RFO on 14 May to carry out the Annual Internal Audit of the Council; I would take this opportunity to thank Cathy for her time and assistance.

During the course of the audit, I examined the Council's arrangements for the management and control of its business in the areas of bookkeeping, due process (ie compliance with the proper practices as set out in the Practitioners' Guide), risk management, budget setting and monitoring, payroll, asset register, bank reconciliations, internal control, data security and back-up and year-end procedures.

I also sought evidence that my previous year's report had been properly reported to and actioned by the Council; it had. As a result of this audit, I would draw your attention to the following issue that the Council should consider and address viz;

- the Council included a sum of £2,000 in its ear-marked reserves to cover election costs. This is prudent and sensible; best practice is to include a sum equivalent to 25% of the total estimated cost over the 4 year life of the Council, in each annual budget.

This report is based on the evidence made available to and seen by me and consequently, the report is limited to those matters set out above. Notwithstanding these comments, through examination of information provided on the Council's website and the inspection of hard evidence and questioning, I tested all of the objectives of Internal Controls set out in the Internal Audit Report, part of the Annual Governance and Accountability Return (AGAR). The Council displays standards of good governance, the product of a combination of engaged Councillors and a competent and efficient Clerk and I am satisfied that in all significant respects, the internal control objectives have been achieved by the Council throughout the audit year. Accordingly, I have completed and signed off the Annual Return (AGAR) as required.

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