

COPYTHORNE PARISH COUNCIL MEETING – TUESDAY MAY 4TH 2021

ITEM 10a. To receive and approve the Final Internal Audit Report for Period April 1st 2020 to March 31st 2021

On April 12th 2021 I met (via Zoom Meeting) with Tim Light, the Parish Council's internal audit to go through the findings of his Final Internal Audit Report for the 2020/21 Financial Year dated April 8th 2021, along with the AGAR (Annual Governance & Accountability Return) for 2020/21 .

I am pleased to report that as you will see from his Audit Report attached that there are no items of concern.

Under the next two agenda Items (10b & 10c) I will bring forward the AGAR for approval.

In the meantime, I would ask you to receive and approve Tim's report appended below.

David Rigby
Clerk/RFO, Copythorne Parish Council
April 22nd 2021



7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

8 April 2021

The Parish Clerk
Copythorne Parish Council
9 The Cleeves,
Totton,
Southampton,
SO40 8WL

Dear David

**Final Internal Audit Review:
Copythorne Parish Council – covering January and 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 Annual Accountability and Governance and Accounts Return (AGAR).

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

- 'Governance and Accountability 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 Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The Covid 19 pandemic continues to delay further visits taking place, but consultations have continued by video link and telephone conference calls with the Clerk and Chairman of the Council. The Clerk has also provided back-up information for the period January 2021 and 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 Regulations 2015 from the Council's website.

As we have carried out an interim internal audit visit in 2020/2021, we are also using the information already recorded from this visit 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, Expenditure and VAT reimbursement claim

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

Parish Council Minutes

- Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for March 2021.

Asset Register

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

End of Year Procedures

- 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 2020/21 shown on Section 2 of the AGAR as required by the External Auditor.
- The Council have displayed evidence of the posting date for the Exercise of Public Rights in 2020 so we are able to answer "Yes" to Objective M on the Internal Audit Report (AGAR) for 2020/2021.
- The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

Audit Opinion

The various records and procedures now in place for the Parish Council provide an adequate standard of control.

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

Yours sincerely,

Tim Light FMAAT, Internal Auditor.

