

Bradwell with Pattiswick PARISH COUNCIL

REPORT OF THE INTERNAL AUDITOR

FOR THE YEAR ENDED 31 MARCH 2021

COUNCIL'S RESPONSIBILITIES

The Accounts and Audit Regulations impose a duty on the Council to "maintain an adequate and effective system of internal audit of its accounting records and of its system of internal control in accordance with proper internal audit practices."

This is facilitated by the appointment of an Internal Auditor, who must be competent to carry out the role, and act independently. Noting that there is no requirement for a person providing the audit to be professionally qualified, but only that essential competencies are sought.

The purpose of internal audit is to review whether the systems of financial and other control are effective.

The Council determine the scope of the internal audit and under new guidance are required to complete an annual review of the effectiveness of the system of internal audit.

At the Annual General Meeting the Council shall appoint an Internal Auditor who shall inspect the books and report back to the next Parish Council meeting.

The Internal Auditor shall be required to complete Section 4 of the Annual Return, as required by the Audit Commission.

DISHCHARGE OF DUTIES

Internal audit will be carried out in accordance with the Council's scope of appointment, need and planned coverage. It will be based around Section 4 of the Annual Return and completed at least annually, having due regard to the Council's own "Financial Regulations" and "Standing Orders".

It is not for the Internal Auditor to be actively seeking evidence of fraud, corruption, error and mistake, but to assist the Council in fulfilling its responsibility for the prevention and detection of fraud, error or mistakes.

The Internal Auditor will act independently and on the basis of assessment of risk.

The audit will include an assessment of compliance with relevant procedures and controls expected to be in operation during the financial year.

INTERNAL AUDIT CONCLUSIONS

Following completion of the internal audit for the year ended 31 March 2021; I conclude that all control objectives have been met throughout the financial year to a standard adequate to meet the needs of the Council.

In my opinion, and based on the information supplied by and the explanations received from the Clerk to the Parish Council, the accounts for the year ended 31 March 2021 give an accurate, true and fair view of the state of affairs of Bradwell with Pattiswick Parish Council at that date.



Lisa A West ACA
Independent Internal Auditor

28 June 2021