

**INTERNAL AUDIT REPORT  
ANTROBUS PARISH COUNCIL  
2021/22**

The internal audit of Antrobus Parish Council was carried out by undertaking the following tests as specified on the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Year end testing on the accuracy and completeness of the financial statements

**Conclusion**

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf.

As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

**JDH Business Services Limited**

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**ACTION PLAN**

|   | <b>ISSUE</b>  | <b>RECOMMENDATION</b>  | <b>FOLLOW UP</b> |
|---|---|--|------------------|
| 1 | <p>RECURRING ISSUE</p> <p>Internal control objective (Objective M) in the AGAR internal audit certificate requires internal audit to conclude whether the Public Rights Notice during the previous Summer (2020/21 financial year) was compliant with the Regulations.</p> <p>The public notice commenced on June 23rd which was the same date as the date of the announcement. However, the date of the announcement must be at least one day earlier than the date of commencement of the period of the inspection.</p> | <p><i>The council must ensure compliance with the legal requirements for the Annual Notice of Public Rights.</i></p> |                  |
|   |   |  |                  |