

# **ULCOMBE PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2017-18**

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I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2017-18 and have been able to complete the Annual Internal Audit Report (replacing Section 3) for the 2017-18 Annual Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. As a result of my audit and my discussions with your Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place on 23 April 2018.

### **PREVIOUS AUDITS:**

#### **External Audit Certificate 2016-17:**

The External Audit Certificate for 2016-17 was unqualified. This was reported to the Council in September 2017.

#### **Internal Audit 2016-17:**

There are no matters outstanding from the 2016-17 audit.

### **FINDINGS THIS VISIT:**

During the visit I carried out sufficient work to enable me to complete the Annual Internal Audit Report which included reading the minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

I have also looked at the budget monitoring reports in relation to the cashbook and have noted that, as is common for parishes, VAT is excluded from spending figures. Adjusting for this factor, the budget monitoring reports and cashbook are consistent.

I found all the financial records to be accurate and up to date. At the date of the audit the last VAT claim covered the period up to 28 February 2018.

There were no unexplained entries in the bank reconciliations.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**09 May 2018**