

# **RINGWOULD WITH KINGSDOWN PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2021-22**

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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 2021-22 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2021-22 Annual Governance and Accountability 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.

The AIAR contains a series of questions on which the internal auditor is asked to give an opinion whether the Council has met various control objectives for the accounting year. Seven of my answers are "No" in that I consider the Council has not met standards appropriate to its needs. I am obliged to explain any "No" answers to the Council's external auditor in an attachment to the AIAR. I have added a copy of this supplementary report as an appendix to this report.

I would like to take this opportunity to thank your locum clerk for the assistance given to me in the conduct of the audit that took place on 23 June and remotely on 3<sup>rd</sup> July 2022.

### **PREVIOUS AUDITS:**

#### **External auditor 2019-20 and 2020-21:**

Still not yet received. The certificate for 2019-20 has been delayed until PKF Littlejohn obtain confirmation that the public rights period has taken place. Minutes indicate that the 2020-21 AGAR Statements have not been approved or sent to PKF Littlejohn.

#### **Internal auditor 2019-20 and 2020-21:**

Both years' AIARs were accompanied by supplementary reports explaining "No" answers. The situation has improved in that there are fewer "No" answers for 2021-22.

### **FINDINGS THIS VISIT:**

During the visit and afterward I carried out work to enable me to complete the Annual Internal Audit Report which included reading the minutes for compliance with legislation, a view of Council activity and for consistency with the accounts. I reviewed and test checked the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations to the extent that records were available.

A claim for recovery of VAT was not made during 2021-22 although a claim for £2,600 covering 2020-21 and 2021-22 was made and received in May 2022.

The Council's Governance Statement for 2021-22 has "No" answers to assertions about financial management, risk and in responding to reports from auditors. I have taken these answers into account in completing my own responses to questions raised in the AIAR.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**3 July 2022**

# **RINGWOULD WITH KINGSWOOD PARISH COUNCIL**

## **Supplementary report to accompany AIAR 2021-22**

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I have completed the Annual Internal Audit Report (AIAR) for 2021-22. While the situation for 2021-22 is better than that for 2020-21 several of my answers to the questions A-M on the AIAR are "No" and the explanations for these conclusions are set out in this report.

### **A Accounting Records**

Recorded as "No" on the Governance Statement. The accounts have been made up in batches rather than steadily throughout the year. Rialtas accounting software is now in place for the 2022-23 accounts.

### **C Risk Review**

Recorded as "No" on the Governance Statement. A review of Financial risk is under way.

### **D Budgets and budgetary control**

Recorded as "No" on the Governance Statement. Affected by intermittent make up of accounts

### **H Asset Register**

Not available for review. A schedule of land holdings does exist and has been reviewed.

### **I Bank reconciliations**

None seen. Rialtas software should enable regular reconciliations to be undertaken for 2022-23

### **M Public Rights**

The public rights dates for 2019-20 are from 15 June to 27 July 2022. No dates have been set as yet for 2020-21 and 2021-22.

### **N Publication of 2020-21 AGAR**

The AGAR forms for 2020-21 were not formally adopted until June 2022 and were posted onto the Council's website on 30 June 2022. The Limited Assurance Review for 2020-21 has not yet been completed.

**Lionel Robbins**  
**Independent Internal Auditor**  
**03 July 2022**