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John Haste

Clerk to Glinton Parish Council

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Dear John.

Annual Report by Internal Auditor 2020/2021

I have now completed the internal audit review of the Annual Return for the year ended 31 March 2021

Based on the transactions carried out and in accordance with the guidelines issued by the Audit Commission, I can confirm that I have carried out the audit within those requirements

My audit included examination, of evidence relevant to the amounts and disclosures in the Annual Return, sufficient to give reasonable assurance that the financial statements are free from material misstatement

In my opinion the statement of accounts fairly represent the financial position of Glinton Parish Council at 31 March 2021 and its receipts and payments for the year ended in accordance with the requirements if the Accounts and Audit Regulations

I attached my report for your Councils attention

Yours Sincerely



Stephen Davies FCA

Glinton Parish Council-Internal Audit Report

Financial Year 2020/2021

I was appointed as your independent Internal Auditor for the year 2020/2021 and checking the guidelines of the Audit Commission have agreed the approach for the audit work required to satisfy the Audit Regulations

Scope of Audit

1. The Council has prepared the Accounts on the receipts and payments format with the inclusion of a bank reconciliation statement and supporting noted
2. The annual return requires the internal auditor to provided certification on key control objectives as follows ;
 - Appropriate books of account have been properly kept throughout the year
 - Financial Regulations have been met with proper control procedures in place relative to payments and VAT accounting
 - Due consideration has been given to the way in which the Boards approach risk management and the arrangements to manage the process
 - Budgetary Control procedures are robust; monitored on a regular basis and properly reported to the Boards. The annual budgetary process is correctly based
 - Income is monitored in line with the budget proposals. Banking is made promptly
 - Payroll accounting correctly applied and salaried paid in accordance with agreed scales
 - Asset and Investment registers complete and regularly updated
 - Cash and Bank reconcile don a regular and correct basis
 - Year End Accounting on the correct basis, with adequate audit trails to support the figures on the Annual Return
3. A systems based audit programme of the authority has been adopted in line with the guidance set out in the draft practioner's guide
I devised a suitable programme to enable to test the key controls to form an opinion on the Councils compliance with the key controls

Conclusion

1. I have tested the key control area to assess compliance with relevant procedures and controls to be in operation during the financial year. I am satisfied that in all significant respects the control objectives were being achieved throughout the

Financial Year to a standard adequate to meet the needs of the Council subject to any specific matters set out below

2. As part of my audit I have examined documents setting out the Councils Standing Orders, Financial Regulations and the other policies and have concluded that they are adequate for the Councils purpose and can confirm general compliance
3. I can also confirm that I have examined the bank reconciliation statement () at the financial year-end and found this to be accurately recorded
4. The Council hold no Petty Cash account
5. There are no specific issues for the period of the audit that I need to draw to the attention of the Council



Stephen Davies FCA -Independent internal Auditor