

# LIGHTATOUGH

7 Hodder Close, Chandlers Ford, Hants, SO53 4QD.  
Tel: 07762 780605 Email: Tim.Light1@hotmail.co.uk

19 May 2021

**The Executive Officer**

**Four Marks Parish Council**

**Parish Office**

**Four Marks Sports Pavilion**

**Uplands Lane**

**Four Marks**

**Hampshire GU34 5AF**

Dear Sarah

**Final Internal Audit Review:**

**Four Marks Parish Council – covering October 2020 to March 2021 and Year End procedures**

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance. We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2020-21 Accountability and Governance Annual Return (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Accountability and Governance for Smaller Authorities – A Practitioners' Guide (England)' 2020
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2020/2021 to check that the Council adheres to the requirements set out in the Accountability and Governance for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

A final visit was carried out to complete and finalise the End of Year Internal Audit 2020/2021 on Wednesday 19 May 2021.

The Executive officer has also provided back-up information for the period March 2021 and End of Year details to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council's website.

We have carried out an Interim Internal Audit visit in 2020/2021. We are also using the information already recorded from this visit to support the completion of the internal control objectives on the (AGAR) Annual Internal Audit Report.

Where this is necessary, we will complete the AGAR Internal Audit Report on evidence already seen from the previous reviews. This is acceptable practice for the External Auditor.

As part of this final Internal Audit Review, we checked:

**Bank Reconciliations and CCLA Investments**

- the Bank Reconciliation at 31 March 2021 was re-performed and no errors were noted.

**Income and Expenditure**

- all income and expenditure items as at 31 March 2021 were confirmed and details are accurate to the records held by Council.

**VAT Reimbursement**

- the Executive Officer has submitted a VAT claim to HMRC for the period January 2021 – March 2021 in the sum of £2136.92 which was submitted in April 2021.

**Risk Assessment 2020/2021**

- the risks of the Parish Council were reviewed in February 2021 to ensure that the requirements of the Governance and Accountability for Smaller Authorities in England (March 2020) is met.

**Parish Council Minutes**

- Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for March 2021.

**Asset Register**

- The Asset Register at 31 March 2021 was reviewed and additions for 2020/21 were agreed.

**End of Year Procedures 2020/2021**

A full check was carried out on the End of Year documentation provided by the Executive Officer to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2019/20 and 2020/2021 shown on Section 2 of the AGAR as required by the External Auditor.

The 2020/2021 AGAR Internal Audit Report requires the Internal Auditor to check the Council has correctly provided the proper opportunity for the Exercise of Public Rights in accordance with the requirements of the Accounts and Audit Regulations during 2020/2021.

This includes the Internal Auditor being shown evidence that the posting of the Notice on the website was done at least one clear day before the 30-working day period begins.

***(Audit Note; We are pleased to report that the Parish Council have displayed the Notice correctly to comply with the requirements of the Accounts and Audit Regulations 2015).***

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

*June 4, 2021*  
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We are pleased to report that the various records and procedures in place for the Council provide an appropriate standard of control.

This report should be noted and taken to the next meeting of the Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should also be Minuted by the Council.

Yours sincerely,  
Tim Light FMAAT  
Internal Auditor.