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# LIGHTATOUCH

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

4 May 2020

The Parish Clerk

Milborne Port Parish Council

Town Hall

High Street

Milborne Port

Sherborne

Dorset

DT9 5DF

Dear Simon

**Final Internal Audit Review:  
Milborne Port Parish Council – covering January to March 2020 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 2019-20 Annual Accountability and Governance and Accounts Return AGAR).

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

- ‘Governance and Accountability for Local Councils – A Practitioners’ Guide (England) 2019

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- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2019/2020 to check that the Council adheres to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

The current Coronavirus outbreak has delayed further visits taking place, but consultations have continued by telephone conference calls with the Clerk. The Clerk has also provided back-up information from Scribe software for the period January to March 2020 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 Regulations 2015 from the Council's website.

We have noted the new appointment of the Deputy Clerk who commenced their duties with the Parish Council on the 28 January 2020.

As we have carried out an interim internal audit visit in January 2020, we are also using the information already recorded from these visits to complete the internal control objectives on the (AGAR) Internal Audit Report.

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

As part of this final Internal Audit Review we checked:

**Bank Reconciliations**

- the Bank Reconciliation at 31 March 2020 was re-performed and no errors were noted.

**Income and Expenditure**

- all income and expenditure items as at 31 March 2020 were confirmed and details are accurate to the records held by Council.

**VAT reimbursements**

- a VAT reimbursement claim covering 1 January to 31 March 2020 has been submitted to HMRC for purchases and receipts during the quarter.

**(Audit Note: We confirmed with the Parish Clerk that an adjustment will be required to the VAT claim total of £2.17 in the Scribe software for a sum overstated on the January to March 2020 reimbursement claim for VAT on income received by the Parish Council.**

**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 2020.

**Asset Register**

- The Asset Register at 31 March 2020 was reviewed and additions for 2019/20 were agreed.

**End of Year Procedures**

- A full check was carried out on the End of Year documentation provided by the Clerk 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 2018/19 and 2019/20 shown on Section 2 of the AGAR as required by the External Auditor.

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

We are pleased to report that the various records and procedures in place for the Council provide an adequate 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.