
Seend Parish Council

Internal Audit Report 2015-16

Prepared by Allison Hall

Stuart J Pollard

*Director
Auditing Solutions Ltd*

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return. Auditing Solutions Ltd has provided this service the Council since the outset of the "Limited assurance" audit arrangements.

Internal Audit Approach

In undertaking the review for the year, we have again had regard to the materiality of transactions and their susceptibility to potential misrecording or misrepresentation in the year-end Statement of Accounts/Annual Return. Our programme of cover has been designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Internal Audit Report' in the Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

We have concluded that, on the basis of the satisfactory conclusion of our annual programme of work, the Council has again maintained adequate and effective internal control arrangements, with no additional issues identified to those set out in our interim report warranting formal comment and recommendation.

We have completed and signed the 'Internal Audit Report' in the year's Annual Return, having concluded that, in all significant respects, excluding that relating to risk assessments, the control objectives set out in that Report were being achieved throughout the financial year to a standard adequate to meet the needs of the Council. Consequently, as the assessments were neither reviewed, updated nor adopted by the Council during 2015-16, we are duty bound to record a "NO" response in that respect.

Other areas where we consider that improved controls would further strengthen the existing position are detailed in the body of the report with resultant recommendations further summarised in the appended Action Plan.

