

**IVAN J COOPER**  
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**Members of Christchurch Parish Council**  
C/o The Clerk to Christchurch Parish Council  
Parrock View  
358 High Road  
Newton-in-the-Isle  
Wisbech  
PE13 5HS

10<sup>th</sup> May 2019

Dear Members

**Annual Internal Audit Report – Year ended 31<sup>st</sup> March 2019**

I have completed my audit as detailed on page 4 of the Council's Annual Return.

[ 1 ] I have tested the key control areas to assess compliance with relevant procedures and controls expected to be in operation during the financial year ended 31<sup>st</sup> March 2019. I have concluded 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.

[ 2 ] I note that the Council has adopted Standing Orders and Financial Regulations based on recommended national model documents.

[ 3 ] I can also confirm that I have examined the bank reconciliation statement at the financial year end and found this to be accurately stated.

[ 4 ] I have examined the criteria and limits for exemption from a limited assurance review for the year of audit under the relevant legislation and have noted that the Council meets the stated requirements for such exemption. This is subject to :-

[ a ] completion of an Certificate of Exemption for 2018/19 over the signatures of the Responsible Financial Officer and the Chairman, with subsequent ratification under a recorded Minute of a meeting of the Council.

[ b ] compliance with requirements for advertising prescribed documentation on a public website before the 31<sup>st</sup> July 2019, under the terms of the Certificate of Exemption.

[ 5 ] There are no other matters to which I wish to draw to the attention of members.

[ 6 ] I would like to express my thanks to the Clerk for the excellent standard of presentation of records and clarity of explanations during the audit.

Yours sincerely



Ivan J Cooper

# Annual Internal Audit Report 2018/19

## Christchurch Parish Council

This authority's internal auditor, acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls to be in operation **during** the financial year ended 31 March 2019.

The internal audit for 2018/19 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Agreed? Please choose one of the following		
	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	Yes		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.	N/A		
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes		
H. Asset and investments registers were complete and accurate and properly maintained.	Yes		
I. Periodic and year-end bank account reconciliations were properly carried out.	Yes		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	Yes		
K. IF the authority certified itself as exempt from a limited assurance review in 2017/18, it met the exemption criteria and correctly declared itself exempt. ( <i>"Not Covered" should only be ticked where the authority had a limited assurance review of its 2017/18 AGAR</i> )			✓
L. During summer 2018 this authority has correctly provided the proper opportunity for the exercise of public rights in accordance with the requirements of the Accounts and Audit Regulations.			Not applicable ✓
<b>M. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable N/A

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

10 05 2019

Name of person who carried out the internal audit

IRVAN J. COOPER

Signature of person who carried out the internal audit



Date

10/5/2019

\*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

\*\*Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned, or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).