

St Catherines Farm
Old Sherborne Road
Cerne Abbas
Dorset
DT2 7SJ

E-mail: paulaharding@barker-fox.co.uk

Telephone: 01300 341912

Mobile: 07765 241914

Dear Amanda,

16th June 2022

Lower Winterborne Parish Council Internal Audit

Please find attached the internal audit report for April 2021 - March 2022.

Overall the files were well presented, however there were a few documents not included which I have listed in the recommendations. I am happy, given other information in the minutes and files that these documents exist, but have just not been included.

The majority of the recommendations are administrative and do not impact on the actual financial position of the Council. There are a couple of changes which are required to the minutes where the cashbook figures are incorrectly stated/missing and two items of VAT which you have not added to the Cashbook which need rectifying but these are NOT material with regard to your AGAR submission.

With regard to the Annual Return, I have signed off most of the Internal Audit section for the accounts as YES with the exception of section B where VAT has been omitted and not all income had invoices or remittances. Section F is not applicable as it relates to Petty cash. Section K you are not required to comply with and sections O is not applicable as it relates to Trust funds.

My overall Audit opinion is as follows:

Audit Opinion

I am able to offer *reasonable* assurance as most of the areas reviewed were found to be adequately controlled. Generally risks are well managed but some systems require the introduction or improvement of internal controls to ensure the achievement of objectives.

(The Audit grades are Substantial, Reasonable, Partial and None.)

The Audit Checklist Report, Recommendations and this letter should be copied to all Parish Council members so that they can fully understand the recommendations being made and forwarded with your return to the External auditors. As always I am happy for any of the Parish Council to contact me personally if they wish to discuss any of the recommendations made, the tests carried out, or the overall opinion given.

Regards

Paula Harding

Appointed Internal Auditor for Lower Winterborne Parish Council