Pauline James

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13 December 2019

The Chairman

Brundall Parish Council

Dear Sir,

**Interim Internal Audit for the year ending 31st March 2020**

Thank you for appointing me to carry out the interim internal audit for the 2019/20 year. Please note that, according to the Local Councils’ Governance and Accountability Guidance, the purpose of internal audit is to review whether the systems of financial and other control are effective; neither the internal nor the external auditor can be expected to look for fraud. I do not give an opinion on the accounts, I am required to review controls and give recommendations. I regard the interim audit as an opportunity to review the Council’s system of controls.

I attended the Council Office on 12th December 2019 and carried out the following work on the Council’s books and records:

1. **Reviewed Minutes** for the year to datefor evidence of processes for internal controls and risk management, and for any significant or unusual events
2. **Reviewed bank reconciliation**, as at 30th September 2019
3. **Reviewed payments lists** for the first 6 months and checked September’s list in detailto invoices, checking that VAT has been correctly identified
4. **Reviewed financial controls:** a councillor checks a payments list to the accompanying invoices and signs the list. The Council approves each payments list at a full Council meeting, and the list is signed by the Chairman as being approved for payment. Online payments are then checked to bank statements by a councillor at the following Council meeting.

The deputy clerk’s bank reconciliation is reviewed quarterly and signed.

I have only one recommendation, that a Review of Internal Controls be done each year; the Annual Return requires that internal controls are reviewed for effectiveness. The review is an opportunity for the clerks to set out what controls are in place and for the councillors to check that they are adequate and effective.

Yours faithfully,

Pauline James

Pauline James BA,

Cert of Higher Education in Community Engagement and Governance