

Great Denham Parish Council Internal Audit 2020/21

I have carried out an internal audit of the Accounts of the Parish Council in and have completed and signed Page 3 of the Audit Commission Annual Return. As reported in 2020, it was again pleasing to see the actions that had been taken forwards from last year's report.

I have also reviewed the Parish Council's website and it was pleasing to see so much information available online.

There are a few items the Council should review and consider:

- The meeting minutes say a financial report is attached but the financial report is separate and therefore not a part of the meeting minutes. The payment approvals really should be in the minutes, even just at the end but the attachment should be connected
- The website files have a great number of documents in for the accounts but they relate to calendar years not financial years, it would be more relevant if these folders related to financial years and not calendar years
- There appears to be the wrong date on the year end columns for the significant variances sheets
- The minutes state in May 2020 and April 21 that the Parish Council approve/sign the accounts. Councillors should be mindful at this point the accounts have not been audited. It would be better if the minutes reference drafted year end annual accounts or unaudited, as the figures could change after the internal auditor.

The financial records and supporting documents provided show the Parish Council have maintained true and accurate financial records for the year 2020/21

If you have questions on any of the above or require clarification then please do not hesitate to contact me.

Yours sincerely



Lizzie Barnicoat
MAAT, CiLCA