

Garvestone Reymerston & Thuxton Parish Council
Internal Audit Report for year ending 31st March 2021

2019/20 Audit

The area for action identified in last year's report has been dealt with.

2020/21 Audit

The audit was carried out using the latest Joint Panel on Accountability & Governance Practitioners' Guide as a reference point.

2020/21 Annual Return

On the basis of this guidance, and in the context of the scope of the Council's activities, I have completed the Internal Audit page of the Annual Return with a "yes" response to eleven of the twelve statements contained in this section, and a "not covered" to the other (F Petty Cash). A brief explanation of the not covered response (copy attached) has, as required, been included with the annual return.

Area for Action

The statements contained in the Internal Audit section of the Annual Return are to demonstrate that internal control objectives, procedures and controls are in place and have been met during the year. The "yes" responses show that this is the case.

However, although not warranting a "no" response to any of the statements, there is one matter to be addressed:

Assets Register

The insured values shown on the register are less than those that appear on the insurance policy schedule (with the exception of the recently acquired 3 benches). I suspect this is due to the Zurich automatically increasing the values each year by an inflationary measure. The Practitioners Guide says register and insurance policy should agree with each other.

On the subject of the benches, the register shows they were acquired on 11th May this year, and their cost does not appear in the 20/21 accounts. The amount shown in box 9 of section 2 of the AGAR (assets at 31 Mar) includes their value.



N. Kennedy
17th June 2021

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Explanation of "Not Covered" Response on the Annual Return for 2020/21:

Section F - Petty Cash Payments

Coverage is not required as there were no petty cash payments made during the year and no petty cash float was maintained