

## Internal Audit Report

(to be read in conjunction with the Annual Internal Audit Report in the Annual Governance and Accountability Return)

Name of Parish Council:	Cadeby Parish Council		
Name of Internal Auditor:	Jack Fargher	Date of report:	19 April 2021
Year ending:	31 March 2021	Date audit carried out:	15 April 2021

*Internal audit is the periodic independent review of a parish council's internal controls resulting in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the parish council's control. Managing the parish council's internal controls should be a day-to-day function of the staff and management and not left for internal audit.*

***The parish council is required to take appropriate action on all matters raised in reports from internal and external audit and to respond to matters brought to its attention by internal and external audit. Failure to take appropriate action may lead to a qualified audit opinion.***

### To the Chairman of Cadeby Parish Council:

Due to the coronavirus pandemic, I have communicated remotely with the Parish Clerk and Responsible Finance Officer, Sue Millward, in order to complete the 2020-21 internal audit for Cadeby Parish Council. I would like to thank her for her time and assistance in co-operating in this manner.

A series of independent audit tests were undertaken using the various financial records, documents, minutes and the previous audit report to ascertain the efficiency and effectiveness of the Parish Council's internal controls. These tests were undertaken by reference to the comprehensive information available on the Parish Council's website, along with additional documentation being provided electronically by the Parish Clerk.

By reviewing the evidence, discussing with the Parish Clerk, and selectively testing a number of transactions, I am satisfied that the Parish Council is operating sound policies and procedures which enable it to deliver its services and fulfil its responsibilities effectively and efficiently. Recommendations have been made within this report to enhance and strengthen the internal controls that exist. I have tested all the Internal Control Objectives I am required to consider, and in all significant respects, the objectives have been met. I have, therefore, completed the Internal Audit Report section of the Annual Governance and Accountability Return.

I have no further comments to make other than to commend the Parish Council for the standard of its record keeping, the information published on Parish Council website and the presentation of the documents for the completion of the annual audit.

This report is based on the evidence made available to me. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of the Parish Council in order to detect error or fraud. Consequently, the report is limited to those matters set out.