

**Annual Report by the  
Internal Auditor for Assington Parish Council  
for the 2020/21 Financial Year**

Carried out by Simon White - 20 The Street, Assington, Sudbury, Suffolk

**Report to Assington Parish Council (APC)**

Acting independently and based on an assessment of risk, I carried out a selective assessment of the compliance with the relevant procedures and controls expected to be in operation during the financial year ended 31<sup>st</sup> March 2021.

In following the process outlined within the Annual Return, I submit the following report with observations:

- Appropriate books of accounts were kept throughout the period under review with all receipts and payments, including VAT, being correctly approved and accounted for in the cashbook.
- Remittances and invoices supported all receipts and payments.
- The bank reconciliation and budget were regularly monitored throughout the year as well as the bank statement being checked against the reconciliation at each Council meeting.
- There were no petty cash items in the period reviewed.
- The annual precept requirement was based on a sound budgetary process and reviewed at the APC meeting on 25<sup>th</sup> November 2019.
- The Asset Register has been properly maintained and insurance risk assessed against the total value.
- Salary and allowances paid to the Clerk are in accordance with PAYE regulations.
- The year-end accounts have been prepared on a correct accounting basis, agreed with the cashbook and supported by an adequate audit trail. The year-end bank statement has also been prepared correctly.
- APC does not act as a sole trustee and therefore has no responsibilities as a trustee.
- All APC meetings were carried out correctly and members declared their interests where appropriate.
- The risk assessment is appropriate for the activities of the Council.

Based on my examination, it is my opinion that the system of internal controls is adequate and effective for Assington Parish Council's needs and planned coverage.

