

Rosemarie David
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The Chairman
Ercall Magna Parish Council

May 2nd, 2024

Internal Audit for the Year to 31st March 2024

I have completed the internal audit for the above year.

Background

All town and parish councils are required by statute to make arrangements for an independent internal audit examination of their accounting records and system of internal control and for the conclusions to be reported each year in the Annual Return.

This report sets out the work undertaken in relation to the 2023 - 24 financial year, during my review on 2nd May 2024, together with any matters arising and recommendations for action, where appropriate.

Internal Audit Approach

In undertaking my review for the year, I have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts/Annual Return. I have employed a combination of selective sampling techniques (where appropriate) and 100% detailed checks in a number of key areas in order to gain sufficient assurance that the Parish Council's financial and regulatory systems and controls are appropriate and fit for the purposes intended.

My programme of cover has been designed to afford appropriate assurance that the Parish Council's financial systems are robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'Annual Internal Audit Report' in the Parish Council's Annual Return, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

I have concluded that, on the basis of the programme of work I have undertaken, the Parish Council has maintained adequate and effective internal control arrangements during the year.

I have completed and signed the 'Annual Internal Audit Report' in the year's Annual Governance and Accountability Return, having concluded that in all areas the control objectives set out in that report were being achieved throughout the financial year, to a standard, adequate to meet the needs of the Parish Council.

All information I required to complete my review was readily to hand or a clear explanation given to requests for clarification, when required, by your staff.

Therefore, I can state that in my opinion all documentation is recorded correctly and there is no evidence of fraud or misappropriation of public funds.

The Parish Council will be required to complete the Annual Governance Statement 2023/24 prior to agreeing the Accounting Statements for the year.

I enclose a copy of my account.

Yours faithfully

A handwritten signature in cursive script, appearing to read 'Rosemarie David', written in dark ink.

Rosemarie David AAT