

Elmbridge BC/Surrey CC
Internal Audit
Partnership

Internal Audit Report

Claygate Parish Council Accounts for year ended 31 March 2021

Report Status	Final
Report Date	May 2021
Financial Year	2020/21
Prepared by	Sue Bushby Internal Audit Manager
Issued to	Mark Sugden Chairman Claygate Parish Council Sally Harman Clerk and Responsible Financial Officer

Management Summary

This report sets out the result of our review of the Claygate Parish Council accounts for the financial year ended 31 March 2021.

The audit was carried out in accordance with the agreed terms of engagement and was undertaken in order to fulfil the Parish Council's requirement to ensure it has a sound system of internal control (Regulation 3 - Accounts and Audit Regulations 2015).

The audit has encompassed a review of relevant procedures and controls in key control areas:

- Financial stewardship
- Accountability
- Financial Regulations and Standing Orders
- Other financial matters

The Internal Audit review was satisfactory and the financial records of Claygate Parish Council for 2020/21 were found to be in very good order and well maintained.

Internal Audit has liaised throughout the review with the Clerk and Responsible Financial Officer, who is responsible for preparing the Parish Council accounts.

This internal audit review has been conducted entirely electronically and virtual meetings and discussions have been held. This was necessary as due to the Covid-19 pandemic remote working has been required for both Elmbridge BC and Claygate PC staff during the period of this audit from 20th April to 7th May 2021.

All the electronic records required for the Internal Audit review were readily available and provided promptly to Internal Audit throughout this time by the Clerk and Responsible Financial Officer.

No issues or matters of concern arose from the Internal Audit review and controls are satisfactory in the key control areas. No management actions are raised in this report.

Assurance Opinion (see Appendix 1 – Definitions)

The following level of assurance has been given in respect of the Claygate Parish Council Accounts for the year ended 31 March 2021:

Substantial	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
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Acknowledgement

Internal Audit wish to express thanks for the help and assistance from Sally Harman, Clerk and Responsible Financial Officer, and especially for her efficiency during the course of the audit review.

Appendix 1

Audit Opinions and Definitions

Opinion	Definition
Substantial Assurance	A sound system of governance, risk management and control exists, with internal controls operating effectively and being consistently applied to support the achievement of objectives in the area audited.
Reasonable Assurance	There is a generally sound system of governance, risk management and control in place. Some issues, non-compliance or scope for improvement were identified which may put at risk the achievement of objectives in the area audited.
Limited Assurance	Significant gaps, weaknesses or non-compliance were identified. Improvement is required to the system of governance, risk management and control to effectively manage risks to the achievement of objectives in the area audited.
No Assurance	Immediate action is required to address fundamental gaps, weaknesses or non-compliance identified. The system of governance, risk management and control is inadequate to effectively manage risks to the achievement of objectives in the area audited.