

Elmbridge BC/Surrey CC
Internal Audit
Partnership

Internal Audit Report

Claygate Parish Council Accounts for year ended 31 March 2020

Report Status	Final
Report Date	June 2020
Financial Year	2019/20
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 2020.

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 2019/20 were found to be in very good order and well maintained.

Internal Audit noted that a new Clerk and Responsible Financial Officer commenced in post with Claygate PC in March 2020 and she has been responsible for preparing the 2019/20 accounts.

In addition this internal audit review has been conducted electronically in its entirety for the first time. Remote working has been required for both Elmbridge BC and Claygate PC staff during the period of this audit between April 2020 and early June 2020. This follows the COVID-19 public health emergency that was declared in March 2020.

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

All meetings and discussions were held by telephone throughout the review. A wet signature confirming the outcome of the Internal Audit review was provided to Claygate PC as required for their external audit purposes.

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 – Definition)

The following level of assurance has been given in respect of the Claygate Parish Council Accounts for the year ended 31 March 2020:

Effective	Controls evaluated are adequate, appropriate and effective to provide reasonable assurance that risks are being managed and objectives should be met.
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Acknowledgement




Internal Audit wish to express its 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

Assurance Opinion - Definition

Effective	Controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Some Improvement Needed	A few specific control weaknesses were noted; generally however, controls evaluated are adequate, appropriate, and effective to provide reasonable assurance that risks are being managed and objectives should be met.
Major Improvement Needed	Numerous specific control weaknesses were noted. Controls evaluated are unlikely to provide reasonable assurance that risks are being managed and objectives should be met.
Unsatisfactory	Controls evaluated are not adequate, appropriate, or effective to provide reasonable assurance that risks are being managed and objectives should be met.

Priority

High 	Urgent action required to reduce exposure to high risk/ major adverse impact on achievement of organisational objectives.
Medium 	Action required to avoid exposing the organisation to significant risks.
Low 	Desirable action to enhance control, improve value for money and minimal impact on organisational objectives.