

Internal Audit for Lavant Parish Council 2021

I certify that I Ellie O'Flanagan have carried out tests in accordance with "Governance and Accountability in Local Councils".

Revised under local Audit and Accountability Act 2015

Regulation 3 of Accounts and Audit (England) Regulations states that a Parish Council must ensure that it has a sound system of internal control for the following terms -

As such I have examined the following documents

Cash Book and Bank Statements and (Cheque Books, if required)

VAT Workings

Income and Expenditure

Minutes and Agendas

Financial Statements to Members

Clerk and RFO Contract of Employment

Payroll

Fixed Assets Register

Insurance Schedule

Risk Assessment

A - Appropriate Accounting Records

B - Financial Regulations

C - Risk Assessment

D - Budgets

E - Income and Expenditure

F - Petty Cash N/A

G - Salaries

H - Assets and Investments

I - Bank Account Reconciliations

J – Accounting Statements

K – Limited Assurance

L - Smaller Councils N/A

M – Public Rights

N – Compliancy

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in my view the council's system of internal controls are in place, adequate for the purpose intended and effective, subject to the recommendations reported in the action plan overleaf. As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

I have carried out the internal audit and signed accordingly. **The internal audit has been completed within the timeframe to the External Auditor. Variance report completed.**

Section 3 - External Auditor Report and Certificate 2020/21

In respect of

Lavant Parish Council

1 Respective responsibilities of the body and the auditor

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it does not provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2021; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors

2 External auditor report 2020/21

Except for the matters reported below on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with the Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

It was noted on review that the announcement of the Period for Public Rights was the same date as the approval of the Annual Governance and Accountability Return. The Council meeting which approved the Return commenced at 10am on 18th June. Regulation 15(3) of the Accounts and Audit Regulations 2015 requires a day's notice to be provided between announcement and commencement. To clarify the position for the future, in such circumstances to satisfy the regulation, the announcement should be dated the day following the approval, with the Public Rights period commencing the following day.

The public notice providing the details for the period for the exercise of public rights set a 30 calendar day period which is in breach of the Audit and Accounts Regulations 2015 Section 14(1). The period for the exercise of public rights must be a single period of 30 working days. We will therefore look for an appropriate response for assertion 4 on the 2020-21 Annual Governance and Accountability Return and for the Council to provide an adequate period in future.

Other matters not affecting our opinion which we draw to the attention of the authority:

None

3 External auditor certificate 2020/21

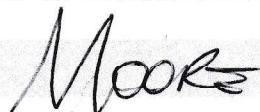
We certify/ ~~do not certify~~* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2021.

*We do not certify completion because:

External Auditor Name

 MOORE

External Auditor Signature



Date

07/09/2021

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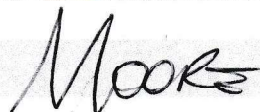
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External Auditor Name

 MOORE

External Auditor Signature



Date

07/09/2021

LAVANT PARISH COUNCIL

Smaller Authority Name: _____

NOTICE OF CONCLUSION OF ANNUAL AUDIT

**ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021
Accounts and Audit Regulations 2015**

- 1 The audit of accounts for (Smaller Authority Name) Lavant Parish Council _____ for the year ended 31 March 2021 has been completed and the accounts have been published.

 - 2 The Annual Return is available for inspection for
Lavant Parish Council
on application to
 - (a) (Name of Clerk)
Mrs Dawn Salter

 - (b) (Address of Clerk)
Lavant Parish Council
Lavant Memorial Hall
Pook Lane
EAST LAVANT
CHICHESTER
PO18 0AY

 - (c) (Telephone/email, and hours and arrangements to view)
Clerk@lavantparishcouncil.co.uk Tel:07547 107124
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- 3 Copies will be provided to any person on payment of £_1.00_ for each copy of the Annual Return

Announcement made by (Name of Clerk)

Mrs D A Salter

Date of Announcement

15th September 2021