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15 April 2021

The Parish Clerk

Bembridge Parish Council

5 Foreland Road

Bembridge

Isle of Wight

PO35 5XN

Dear Jacqui and Mark

Final Internal Audit Review:

Bembridge Parish Council – covering October 2020 to March 2021 and Year End procedures

The Accounts and Audit (England) Regulations 2015 (as amended) require all Town and Parish Councils to undertake an effective internal audit to evaluate the effectiveness of their risk management, control and governance processes, taking into account public sector internal auditing standards or guidance.

We confirm that we are independent of the Council.

The internal audit work we have carried out has been planned to enable us to give our opinion on the control objectives set out in the Annual Internal Auditor's Report on the 2020-21 Annual Governance and Accountability (AGAR).

We have complied with the legal requirements and proper practices set out in:

- 'Accountability and Governance for Local Councils – A Practitioners' Guide (England)' 2020
- The Accounts and Audit (England) Regulations 2015 (as amended).

This is the final audit in 2020/2021 to check that the Council adheres to the requirements set out in the Accountability and Governance for Smaller Authorities in England ensuring that compliance with proper practices is maintained.

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The Covid 19 pandemic continues to delay further visits taking place, but consultations have continued by telephone conference calls with the Clerks. The Clerks have also provided back-up information from Scribe software for the period March 2021 and End of Year details to support the current governance and financial management position of the Council.

Further confirmation has been obtained of good practice and compliance with the Transparency Code Regulation 2015 from the Council's website.

As we have carried out an interim internal audit review in November 2020, we are also using the information already recorded from this review to complete the internal control objectives on the (AGAR) Internal Audit Report.

Where this is necessary, we will complete the AGAR Internal Audit Report on evidence already seen from the previous review. This is acceptable practice for the External Auditor

As part of this final Internal Audit review, we checked:

Bank Reconciliations and Investments

- the Bank Reconciliation at 31 March 2021 was re-performed, and no errors were noted.
- the investments of the Council were checked and agreed at the 31 March 2021.

Income and Expenditure including VAT reimbursements and PWLB Loan balances

- all income and expenditure items as at 31 March 2021 were confirmed and details are accurate to the records held by Council.

Parish Council Minutes

- Minutes of the Council were checked on the website for approvals and decisions made and approval of payments was checked for March 2021.

Asset Register

- The Asset Register at 31 March 2021 was reviewed and additions for 2020/21 were agreed.

End of Year Procedures

A full check was carried out on the End of Year documentation provided by the Clerk to confirm the accuracy of the details to be submitted to the External Auditor. This also included the validation of any variances of totals over 15% between 2019/20 and 2020/21 shown on Section 2 of the AGAR as required by the External Auditor.

The Annual Internal Audit Report to be submitted to the External Auditor was completed and signed by Tim Light.

Audit Opinion

We would like to reflect that since our appointment as Internal Auditors from 2019/2020 we are happy that the Council remains compliant with proper practices. We acknowledge that outstanding issues from the External Auditors for 2018/2019 have no bearing on the control systems currently in place and our opinion is that these are sound and operating in practice at the Council.

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This report should be noted and circulated for the next meeting of the Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Letter Report should also be Minuted by the Council.

Yours sincerely,
Tim Light FMAAT and Paul Reynolds FMAAT
Internal Auditors