

# **LYDD TOWN COUNCIL INTERNAL AUDIT REPORT 2018-19**

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I am pleased to report to Members of the Town Council that I have carried out the end of year internal audit of the Town Council's records for 2018-19 and have been able to complete the Annual Internal Audit Report for the 2018-19 Annual Governance and Accountability Return

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Town Council's internal control procedures.

Members will be pleased to know that I did not find anything major in the audit to report and that I found the record keeping to be of a good standard and the Town Council's approach to the management of risks to be sound.

I would like to take this opportunity to thank your officers for the assistance given to me in the conduct of the audit that took place on 02 May 2019.

## **PREVIOUS AUDITS:**

### **External Audit Certificate 2017-18:**

Covered in my interim report

### **Interim visit 2018-19:**

Issues discussed during my interim visit are not suitable for follow up at this final accounts visit and will be covered next audit.

## **NOTES FROM THIS VISIT:**

During the visit I tested the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations all into the final accounts workings and statement. I also reviewed the minutes, the asset list and staff pay.

I found all the financial records to be accurate and up to date. There were no unexplained entries in the bank reconciliations.

The accounts are consistent with the Council's activity as evidenced in its minutes, receipts and payments.

I have nothing further to report.

**Lionel Robbins  
Independent Internal Auditor  
16 May 2019**