

LYDD TOWN COUNCIL

INTERIM INTERNAL AUDIT REPORT 2018-19

I am pleased to report to Members of the Town Council that I have carried out an interim internal audit of the Parish Council's records for 2018-19.

Members should be aware that the audit tests that I undertook during the interim 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 6 February 2019.

External Audit 2017-18:

The External Audit certificate was given without comment or qualification and was reported to the Council on 1 October 2018.

Internal Audit 2017-18:

I note that the more frequent bankings as agreed at my last visit take place, when required, on Thursday afternoons.

NOTES FROM THIS VISIT:

During the visit I tested the accounting records including the cashbook, payments and receipts files. I also reviewed the minutes. I intend to review the cashbook to bank reconciliation for the end of the financial year at my next visit.

I found all the financial records to be accurate and up to date.

The clerk discussed with me the Council's proposed approach to the transfer of the land at the rear of the Memorial Garden. This included a site inspection. From the discussion and visit I support the Council's plan to dispose of the land without a competitive tender process. We also discussed whether there could be a need for covenants preventing some building activity on the transferred plot and concluded that given the nature of the site such covenants are probably not warranted.

I have also discussed with the Clerk that "confidential minutes" (minutes marked as confidential covering items where the press and public have been excluded from meetings) are best avoided as they have no basis in law. All minutes of the Council are publicly available documents under statute. The recommended approach is to minuted the agenda item normally while avoiding mention of any confidential information and then to report the decision taken.

Other items covered during my visit were:

Wayleave/easement income from the mast occupying part of the allotment site to go to the Allotment Association as part of an overall package in place of being part of the Council's income.

Monies held on behalf of the Gurkha Band and to be donated to the Veterans Association not to be included in the Council's accounts.

A fee policy to be set in relation to use of the (now refurbished) pavilion for football matches.

Lionel Robbins
Independent Internal Auditor
1 March 2019