

Alison Marshall - Local Council Administration Services

Dinneford House, Dinneford Street, Thorverton, Devon EX5 5NU

t, 07801 575521 / 01392 861228 e. alisonmarshallcas@gmail.com

To: PKF Littlejohn
Date: 5th May 2019
From: Alison Marshall, Internal Auditor
Re: Ilstington Parish Council

Additional notes: Ilstington Parish Council- Annual Internal Audit Report 2018/2019

Following completion of the Internal Audit I have marked the following objective boxes as 'not agreed' for the following reasons:

- a) Appropriate accounting records have not been kept due to the carry forward of unpresented cheques from the previous year.
This was an issue that was dealt with last year and the external audit report recorded this. The correct figures were 'RESTATED' as advised by PKF Littlejohn
- h) Two Asset and Investment Registers are in place and acquisition costs and dates are not present.
I am confused why she has reported this, when I queried this with her she said 'well that's what I found' I explained the asset registers are included in every year of the finance documents and the last year's does show acquisition and costs.
- i) Periodic bank reconciliations could not have been agreed due to the issue noted in a) above.
Bank balances are presented to the councillors at each full council meeting along with cheques lists. Since this internal audit I have created a formal bank reconciliation template.
- j) Accounting statements could not have been agreed due to the issue noted in a) above.
*The accounts the internal auditor view was the working cash book which had **all** the bank entries, this was a working document that I feel has been misinterpreted as I did explain the errors from the previous year were corrected and agreed with the External Auditor*

I understand that the Accounts, to the year ending 31/03/2019, are to be amended in order that the Annual Internal Audit Report for the year ending 2018/2019 will evidence the correct figures. *This is a misleading comment and confusing the document she viewed was not complete so the figures would be altered once the final entries had been made.*

I understand that the Asset and Investment Register is to be reviewed in order that a more accurate position is recorded.

Again this has been reviewed which was planned for the annual meeting in May

Alison Marshall.