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REF.: ScPC 0920

DATE: 20th September 2020

ORDER REF.: RR

Chairman & Councillors

Project - 2017/18 Internal Audit Interim Report

Part 2, paragraph 5 (1) of the Accounts and Audit Regulations 2015 imposes a duty on Local Councils to “undertake an effective Internal Audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector internal auditing standards or guidance”.

At the request of the council I have commenced the Internal Audit review of the council’s accounting records in respect of the financial year ended **31st March 2018**. I have acted independently and, based on an assessment of risk, carried out a selective assessment of compliance with relevant procedures and controls expected to be in place during the financial year.

The Internal Audit has been conducted in accordance with the Governance and Accountability for Local Councils – Practitioners Guide 2016.

The audit is being undertaken following a preliminary meeting on 12th September at the Council Offices with Rachael Reddin – Acting Temporary Clerk /RFO, who is carrying out an envious task of preparing this audit.

I understand that Nicola Altoft was employed as Clerk/RFO responsible for the Annual Governance & Accountability Return Part 3 for 2017/18, who resigned July/August 2020.

There appears to a drastic case of mismanagement revealing serious discrepancies in the Councils systems, procedures, and governance during 2017/18 which require further investigation, due to missing documents, prior to finalising the AGAR Annual Return documents, after which the 2018/19 and 2019/20 years are also required to be prepared for Audit.

It is fortunate that you have engaged with Rachael, who has experience of Parish Council management systems and procedures, who has prepared the Receipts/Payment schedule based on documents located.

It should be made aware that a tremendous amount of time and effort will be required, with full Council support, to regulate policies and procedures.

Please receive the attached Checklist of findings together with recommendations that the Council are strongly advised to consider actions to implement a robust risk management, control, and governance processes.

I confirm that I have no relationship or interest, financial or otherwise with any member or officer of the council.

Regards

BKBrooks CILCA

Enc. Scotter Parish Council Internal Audit Checklist 2017/18