

Additional notes to Stoke St. Michael Parish Council Internal Audit Report (AIAR) 2021/22

We were unable to provide a 'Yes' conclusion to two areas of internal control when providing our assessment on arrangements at Stoke St. Michael Parish Council in 2021/22. These were as follows:

Objective H: Asset Register

The Council's Asset Register was not reviewed in the year ending 31/03/2022. Further, some Assets had not been assigned a value. Lastly, a group of assets (land) was listed but their value was not included in the Asset total.

We have raised the above matters with the Council's RFO, including the need for the Asset Register to be reviewed routinely. The RFO has noted this and scheduled a review of Council Assets to be carried out.

Objective N: Publication of 2020/21 AGAR

Section 3 – External Auditor Report and Certificate of the 2020/21 AGAR had not been published on the authority's website by the relevant deadline.

As per Page 1 of the 2020/21 AGAR, this was required to be published no later than 30th September 2021.

We have brought this to the RFO's attention, and the document has now been published on the Council's website. However, as this was done after the above date, the Council did not comply with this control objective.

Having highlighted this requirement to the RFO, we are confident that the Council will meet the AGAR publication deadlines for 2021/22.

Probusiness Ltd

16.05.2022