



probusiness
accountants

Stoke St. Michael Parish Council
C/O Ms K Egan – Clerk to the Council
Uphill Cottage
Church Street
Crocombe
Somerset BA5 3QS

16 May 2022

Dear Sirs,

Internal Audit of Stoke St. Michael Parish Council for the year ended 31st March 2022

In accordance with your instructions and acting in accordance with current regulations and requirements, we have carried out an internal audit of the accounting systems of Stoke St. Michael Parish Council for the year ended 31st March 2022.

Our audit was based on the requirements of the Annual Governance and Accountability Return – Annual Internal Audit Report (AIAR). The audit included examination, on a test basis, of evidence relevant to the amounts and disclosures in the Financial Statements.

Audit Opinion

In our opinion, the Financial Statements have been properly prepared in accordance with current guidelines and the Council's system of internal controls is, overall, adequate.

However, we were unable to confirm that Control Objective N (Publication of 2020/21 AGAR) and Control Objective H (Asset Register) had been met by the Council in the accounting period 2021/22.

Publication of 2020/21 AGAR

As per the publication guidance provided on Page 1 of the 2020/21 AGAR, the Council was required to publish Section 3 – External Auditor Report and Certificate on its website by 30th September 2021. During our audit we were initially unable to find this document on the authority's website. We advised the Clerk of this and the External Auditor's report has now been published. However, as this was uploaded after the required deadline, we are unable to confirm the authority's compliance with Control Objective N of the Internal Audit Report.

Asset Register

The AGAR requires the Council's schedule of Assets to be regularly updated. This is also a requirement as outlined in the Council's Financial Regulations.

