

Annual Internal Audit Report 2021/2022 for Poughill Parish Council

Notes to accompany page 4 of the AGAR 2021/2022

B. VAT was not always accounted for in the Council's annual accounts up to year end 31/3/2022.

K. The Council certified itself as exempt from a limited assurance review in 2020/21 but did not officially declare itself exempt within a Council meeting.

L. Not all information, as required by the Transparency Code for smaller authorities, could be found on the Council's website at the time of the internal audit (asset register, Councillor responsibilities).

M. The Exercise of Public Rights form (2020/21) was not correctly completed.

(F. Petty cash – not used by the Council).

Alison Marshall, Internal Auditor.

27/04/2022