



probusiness
accountants

Ashwick Parish Council
C/O Ms K Egan – Clerk to the Council
Uphill Cottage
Church Street
Croscombe
Somerset
BA5 3QS

22 April 2022

Dear Sirs,

Internal Audit of Ashwick 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 Ashwick 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 C (Risk Assessment) had been met by the Council in the accounting period 2021/22.

Risk Assessment

There was no evidence of this being carried out by the Council during 2021/22. This is an important requirement as set out by the Annual Return. Please note this is to be undertaken annually, with risks to be reviewed and assessed (i.e. from high to low). Adequate strategies to manage these risks are also to be reviewed (see Control Objective C of the AIAR). Based on the records made available at the time of audit, the last time the Risk Assessment was reviewed by the Council was in January 2021. This document met the AGAR criteria; it was just that it needed reviewing and adopting for 2021/22.

