



Bev Cornish
Clerk to Tisbury Parish Council
The Reading Room
High Street
Tisbury
SP3 6LD

17th May 2023

Dear Bev,

Report on Internal Audit carried out on 15 May 2023

An audit was carried out by Kevin Rose on Monday 15 May 2023.

The audit was undertaken using our standard IAC Audit Checklist, used for all Local Councils, which has 197 items. A total of 129 items were tested during this audit. During the audit a further 68 items on the standard Checklist were checked and confirmed as being Not Applicable to your Council. There were no items unchecked at the year end.

Areas subject to audit were;

the accounting system and records (Box A), the payment system (Box B), risk and insurance (Box C), budget and precept setting and monitoring (Box D), income billing, collection and VAT (Box E), petty cash (Box F), payroll (Box G), assets and investments (Box H), bank reconciliations (Box I), accounting Statements (Box J), the Exercise of Public Rights (Box M), the publication of the Annual Governance and Accountability Return (Box N), and Trust Funds (Box O).

Of the 129 items tested during this audit a Positive response was obtained in respect of 116 tests. There were 13 Negative responses identified, details of which are set out in the attached Year End Internal Audit Observations. A detailed breakdown of our audit testing and Responses is set out in the attached Year End Internal Audit Summary.

The records reviewed were found to be in good order and none of the Observations raised would give rise to a Negative response in the statutory year end Internal Audit Report.

I would like to express my thanks for the assistance provided to me during my audit.

Yours sincerely,

A handwritten signature in black ink that reads "K. Rose". The signature is written in a cursive style with a large, looped initial "K" and a smaller "R" for "Rose".

Kevin Rose ACMA
Director