

West Bedlington Town Council 2022/23

Internal Audit Summary

Work Carried Out

Audit testing has been carried out in accordance with the suggested approach contained in the March 2022 edition of "Governance and Accountability for Smaller Authorities in England", in the areas detailed below.

Areas of Control:

Previous External and Internal Audit Reports
Proper bookkeeping
Standing Orders and Financial Regulations
Risk Management Arrangements
Budgetary Controls
Income Controls
Payroll Controls
Assets Controls
Bank Reconciliation
VAT claims
Year-End Procedures

Petty Cash – not covered as no system in operation.

Conclusion

The audit testing which took place during visits throughout the financial year included examination of documents relevant to amounts and disclosures in the accounts and notes. This evidence was sufficient to give satisfactory assurance that the accounts and notes are free from material misstatement.

It is my conclusion from the work undertaken, that the Council operates sound financial and governance systems.

The audit programme used to review the areas of control, as shown above, has been provided which gives the detail of testing carried out.

There are no matters to draw to the attention of the Council.

I would like to thank Steven Young, the Town Clerk for his assistance and for the quality of documentation provided.

Malcolm Wilkinson

Internal Auditor

5 May 2023