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21 May 2019

The Parish Clerk  
Titchborne Parish Council  
15 The Heath  
Denmead  
Waterlooville  
PO7 6JT

**Internal Audit Letter Report for Titchborne Parish Council 2018/2019  
April 2018 – March 2019**

The Accounts and Audit Arrangements introduced from 1st April 2002 (lighter touch audit) requires all Town and Parish Councils to implement an independent internal audit examination of their Accounts and Accounting processes annually. The Council have complied with the requirements in terms of independence by the Council decision making process in 2018/2019, reappointing Lightatouch to undertake the work.

An audit visit was made on the 16 May 2019 to check that the Parish Council adhere to the requirements set out in the Governance and Accountability for Smaller Authorities in England ensuring that compliance is maintained.

Our initial discussion with the Parish Clerk established any system/procedure changes to the internal controls from the previous period. A series of independent audit tests were then undertaken using the various financial records, vouchers, documents, Minutes, previous audit reports, insurance to ascertain the efficiency and effectiveness of these internal controls.

The Parish Council have submitted a Certificate of Exemption to the External Auditor for 2018/2019 as their income and expenditure falls below the threshold of £25,000 that requires the Parish Council to have an External Audit.

A full check was also carried out on completion of the Accountability and Governance Annual Return (AGAR) for 2018/2019 to ensure that the Parish Council will be able to adhere to the Transparency Code Requirements 2015.

**End of Year Procedures**

• A full check was carried out on the end of year documentation provided by the Parish Clerk to confirm the accuracy of the details. This also included the validation of any variances of totals between 2017/18 and 2018/19 shown on the AGAR in Section 2 as required by the External Auditor which is over 15%.

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*June 15, 2019*

*Page 2*

- All other information provided confirms the accuracy of the details to be shown in Section 2 of the AGAR and therefore have signed the internal audit report on the AGAR for 2018/2019.

- All the internal control statements shown in the internal audit report of the AGAR have been completed to show our opinion that there is an adequate control framework in place for the Parish Council.

### **Audit Opinion**

The various records and procedures now in place for the Parish Council provide an adequate standard of control.

The Parish Council are required to adhere to the Accounts and Audit Regulations 2015 including the period for the exercise of public rights to be fully completed and along with the copy of the exemption certificate, publish the details on the Parish Council website before the 1 July 2019.

This letter report should be noted and taken to the next meeting of the Parish Council to inform them of the Internal Audit work carried out. The details of this Internal Audit Report Letter should also be Minuted by the Parish Council.

Yours sincerely,

*Tim Light.*

Tim Light FMAAT  
Internal Auditor