

# INTERNAL AUDITOR'S ANNUAL REPORT

Year ended 31 March 2021

Council Name

## Objective Explanation

- B** Since April 2020 the Council had been meeting remotely as a result of Covid -19 restrictions. The payment schedule was circulated to councillors prior to each meeting, but no councillors had had sight of the invoices before they were paid. This process changed in December 2020 and now all Councillors' have sight of invoices and evidence approval of is obtained before payment
- C** The Council has not reviewed and adopted its risk assessment during the year. The risk assessment was last adopted on 14 May 2019 and is due for review again in June 2021
- F** No petty cash held
- K** The authority did not certify itself as exempt from limited assurance review in 2019/20
- L** The annual turnover exceeds £25,000
- O** The Council is not a sole managing trustee

Bridget.C.Bowen FCA  
Internal auditor