



Stephanie Bennett  
Clerk to the Council  
Iver Parish Council  
45B High Street  
Iver  
Buckinghamshire  
SL0 9ND

8th November 2021

Dear Stephanie,

**Report on audit visit carried out on 2 November 2021**

An audit visit was carried out by Kevin Rose on Tuesday 2 November 2021 as part of the annual internal audit coverage of the Council. The audit was undertaken using our standard IAC Audit Checklist, used for all Local Councils, which has 186 items. A total of 125 items were tested during this audit (including items that were examined and tested as part of the pre-audit process). The balance of 61 items will be checked during the Year End audit visit.

Areas subject to audit were;

*Accounting system and records, Payment system, Risk and insurance, Budget and precept setting and monitoring, Billing, income collection and VAT, Petty cash, Payroll, Bank reconciliations, Accounting Statements, Exercise of Public Rights, Publication of the Annual Governance and Accountability Return, Trust Funds.*

Of the 125 items tested a Positive response was obtained in respect of 90 tests. 8 Negative responses were returned, of which 0 were classed as Non Compliances, 4 as High, 3 as Medium, 0 as Low and 1 as Advisory. (27 items on the standard checklist were not applicable to your Council).

5 Observations and associated Recommendations, in respect of Risk and insurance, Budget and precept setting and monitoring, Payroll, Exercise of Public Rights, were raised as set out in detail in the attached Internal Audit Observation report. Our findings were discussed with the Clerk during the audit visit.

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A detailed breakdown of our audit testing and Responses is set out in our Internal Audit Summary and I would encourage Councillors to review this in order that they may have greater understanding of the scope of the audit and the areas tested.

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

Yours sincerely,

A handwritten signature in black ink, appearing to read 'K. Rose'.

Kevin Rose ACMA  
Director