

Mrs Jill Jones PSLCC Cert HE,  
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Mrs H.Stubbings,  
Clerk to Therfield Parish Council

28<sup>th</sup> April 2021

Dear Mrs Stubbings,

### **Internal Audit 2020/2021 Therfield Parish Council**

I have concluded the internal audit for the financial year ended 31<sup>st</sup> March 2021. The overall audit opinion is that assurance can be given concerning the effectiveness of management controls.

#### **No Recommendations**

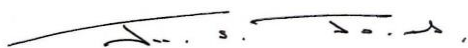
#### **Advisory**

I note that the Parish Council has cancelled submissions to HMRC for PAYE. This is in order, but HMRC require that records still be maintained. It is recommended that a separate record is kept of salary payments beyond those records in the monthly accounts.

I note that the Parish Council declared exemption in May 2020, I would recommend that the Minutes contain a more clearly worded resolution to avoid any doubt that this declaration has been made.

The responsibility for a sound system of internal controls rests with management and work performed by internal audit should not be relied upon to identify all strengths and weaknesses that may exist. Neither should internal audit work be relied upon to identify all circumstances of fraud or integrity.

Yours sincerely



Mrs J.S. Jones PSLCC Cert HE.