

Annual Internal Audit Report 2021/22

Additional sheet for “not covered” areas

F. Petty cash – all income and expenditure is accounted for through the bank account (fully audited), there are no petty cash transactions to audit

G. Salaries - there is no supporting evidence for the salaries paid to previous employees, this has been identified and rectified, all salary payments made from 2022/23 onwards will be documented to ensure they are compliant with the authority’s approvals, and PAYE and NI requirements

K. Limited assurance review – the authority was under different leadership in 2020/21

M. 2020/21 Accounts and Audit Regulations requirements – there is no evidence that the previous leadership carried out the necessary assessments or had the relevant procedures and controls in place

N. Publication of 2020/21 AGAR – see note M

There has been a change of authority leadership in 2021/22.

The new leadership is unable to address the 2020/21 issues.

I can confirm that there is now the required process and controls in place to ensure the authority is fully compliant for the 2022/23 AGAR.

Prepared by Mr Andrew Wood (12/05/2022)