

**Annex A: ~~Sholden~~ Explaining why the IA cannot agree Internal Audit Objectives A-I and L.**

**To the External Auditor**

I have to- day completed the Internal Audit Report of the 2019/20 AGAR. As with last year I am unable to complete boxes B- H and box L. This is because for boxes B-H, the Sholden Parish Clerk (RFO) works part-time from home. We only work together (from my office) once a year when we complete the AGAR. However, the Clerk has explained that every month at Sholden Parish Council meetings, the Clerk presents to the full Council (two of whom are professional accountants) for that month for scrutiny/authorisation\* the following: -

- (i) All payments and supporting invoices (including, where appropriate, VAT details)
- (ii) Quarterly reports on in year expenditure
- (iii) In May each year, the Council reviews its Risks surrounding its accounts. The RFO regularly reviews the risk register.
- (iv) All payments and supporting receipts (including where appropriate, VAT details).
- (v) All Petty Cash payments (including, where appropriate, VAT details)
- (vi) Salary (done via HMRC PAYE Tools)
- (vii) The Clerk has stated that the exercise of Public Rights was reviewed by Council in June 2019 and the necessary accounts put on the website and Parish noticeboards

\* Sholden Parish Council has put in place procedures for Council audit control during the Coronavirus restrictions.

Name: *SUSAN DENISE COUCHMAN*  
Signature *S D COUCHMAN*

Date *15/5/20*