

**Mrs. P. Harrison,  
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Chairman & Members,  
Whitley Parish Council.

12<sup>th</sup> June 2022.

Dear Councillors,

**Internal audit – year ended 31.2.2022.**

I can report that I have now carried out the internal audit for the year ended 31.3.2022 and have now completed the appropriate section of the AGAR.

There is a clear audit trail and the accounts are well presented. Whilst the accounts balance Box (c) of the Annual Internal Report refers to the recording of an annual financial risk assessment which is a requirement of the Audit Regulations but I can find no evidence of this having been done in the financial year under consideration. This has no bearing on the year end figures but would advise that the parish council observe this requirement, in future.

The minutes referenced 02/22 – 10.2 report a payment of £680.00 whereas the actual cheque amount was £680.13.

Invoices supporting the following payments showing on the bank statement and cash book were not included in the financial information presented to me for audit.

- 22494 – cancellation of cheque to Irwin Mitchell £15,5114.00
- 22502 – a cheque for £29,970 payable to Irwin Mitchell
- 22498 – a cheque for £1,900 payable to K&S Decorations.

The necessary support documentation should be tabled at the next Council meeting for confirmation of original approval of the respective transactions.

I am extremely grateful to Mr. Hunter for his assistance.

I have signed the Agar and now enclose my invoice for payment.

Kind regards,  
Mrs. P. Harrison.