



Berwick upon Tweed Town Council

Budget & Administration Committee

15 June 2021

Appendix F

Report of Finance Officer

Internal Audit

Access Public

Background

1. Part of the documentation required by the external auditor is an Annual Internal Audit Report (AIAR) form, included as part of the Annual Governance and Accountability Return (AGAR), to be completed by an appointed internal auditor.
2. For 2020-21, Berwick-upon-Tweed Town Council appointed Ryecroft Glenton as internal auditors. Their completed AIAR will be available to Councillors before the next Council meeting in June, where it will be relevant to completing assertions 2 and 6 in the Annual Governance Statement in the AGAR.
3. A more detailed report from the internal auditors will also be available.
4. The main part of the internal audit work took place during late May 2021. This included a review of Council minutes, policies and procedures and a day spent in the Town Council offices examining accounting records.
5. No issues of concern were raised during this visit, although there is sometimes an issue associated with the differing accounting approaches used in local councils compared to conventional businesses.

Recommendation

1. Councillors note the report.

Author	RPL	Town Clerk sign off (if required)	GD
Checked by	SC	Finance Officer sign off (if required)	RPL