

PILLING PARISH COUNCIL
ANNUAL INTERNAL AUDIT REPORT 2020/21

INTERNAL CONTROL OBJECTIVE F

The authority does not operate on a petty cash basis and I have therefore ticked “not covered”.

INTERNAL CONTROL OBJECTIVE L

The authority publishes information on a website/webpage, up to date at the time of the external audit, in accordance with the Transparency code for smaller authorities.

The Transparency code applies to those councils where the higher or either gross annual income or gross annual expenditure does not exceed £25,000.

Pilling Parish Council’s gross annual income and gross annual expenditure do exceed £25,000 and the Council does not, therefore, have to comply with the Transparency code.

As it is not clear which box on the Annual Internal Audit form should be ticked in these circumstances I sought advice from PKF Littlejohn, the appointed External Auditor.

That advice was: ***Where the requirements of the Transparency code do not apply it is acceptable for you to tick ‘not covered’ and provide an explanation or strike through and put ‘not applicable’ in the relevant box of the AIAR.***

I have therefore ticked “not covered” and provided this note for explanation.

Jan Finch

Internal Auditor

13 May 2021