



The Clerk
Tavistock Town Council
Council Offices
Drake Road
Tavistock
Devon
PL19 0AU

21-May-21

Further to our Internal Audit of your Council for the financial year 2020/21 I am pleased to submit the signed Internal Report for your Annual Return. We have completed our work and I can confirm that we have not given a Negative response for any of the Internal Control Objectives.

You will note that we have given 'Not Covered' responses in respect of Control Objective K, L and O and we are required to explain why we have done this.

- *The reason for the "Not Covered" response for Objective K is that it is not applicable to your Council as the Council did not certify itself exempt from limited assurance review in 2019/20.*
- *The reason for the Not Covered response for Objective L is that it is not applicable to your Council as your 'annual turnover' exceeds £25,000.*
- *The reason for the Not Covered response for Objective O as it is our understanding that the Council does not act as Trustee.*

I have also emailed you an Internal Audit summary of our audit testing which you may find useful. This sets out the number of tests that we have carried out and the number of positive and negative responses. Care should be taken when using this Summary as these tests are not given a weighting to reflect their relative importance and the Summary must therefore be considered in conjunction with our Internal Audit Observations.

I have made some Observations in respect of the year end audit which I would be grateful if you could draw to the Council's attention in due course. If the Council should have any queries regarding any points raised please do not hesitate to contact me.

I would like to express our thanks for the assistance you provided to us during the course of the audit.

Yours sincerely,

Kevin Rose ACMA
Director

Visit date: 21 May 2021

Year End Internal Audit Observations

Box D The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	It was not possible to agree Year End trial balance to the Annual Return	<i>It was not possible to agree the values stated for Box 4 (Staff Costs) and Box 6 (Other Costs) in the draft accounting statements. These were subsequently reviewed and amended by the Councils accountants.</i>	Council to note.	High	Matter corrected.

Box J Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

No.	Audit Conclusion	Observation	Recommendation	Priority	Comments
1	Year end balances on debtor accounts do not agree to subsequent receipts.	<i>It was noted a number of debtors were past due as at 31st March 2021</i>	Council to review year end debtor balances and confirm that they are correct and due for payment.	High	in process