

Annual Internal Audit Report 2022/23

Wiltshire Fourth District Internal Drainage Board

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During the financial year ended 31 March 2023, the authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the Board's procedures and controls of operation and obtained appropriate evidence from the authority.

The internal auditor (IA) has been carried out in accordance with the authority's needs and planned coverage for the scope of the findings in the areas mentioned. The internal audit conclusions are summarised in this report. Our objectives and the objectives of internal control and standards are the internal audit conclusions are effective in all significant respects. The control objectives were being achieved throughout the financial year for a standard subject to those in the scope of the authority.

Internal control objective	Y	N	Not assessed
1. Income and accounting records were kept properly throughout the financial year	✓		
2. The authority complied with its financial regulations payments were supported by evidence, all expenditure was approved and all liabilities were accounted for	✓		
3. The authority exercised the significant risks to accurately to regulate and control the delivery of emergency response services	✓		
4. The general or other significant transactions an adequate budgetary process (progress report) included was regularly monitored, and records were adequate	✓		
5. Expected income was fully received, losses or omitted income properly recorded and properly settled and all transactions accounted for	✓		
6. Any cash payments were properly supported by evidence, all cash and expenditure was approved and all transactions accounted for	✓		
7. Sources of income and expenditure in members were able to reconcile with the authority's accounts, and VAT and its movements were properly logged	✓		
8. Asset and liabilities registers were complete and accurate and properly maintained	✓		
9. Assets and liabilities registers were properly carried out during the year	✓		
10. Accounting records were prepared during the year were required in the correct accounting books (ledger, double entry or single and double) agreed to the main books, recorded in an adequate book (or file, including checks and other appropriate entries and records were properly recorded	✓		
11. If the authority carried out no change from external assurance issues in 2022/23, then the description criteria and controls became that example of the authority that a further assurance issue of 5-2022/23 (attached but not assessed)			✓
12. The authority obtained the required information in a satisfactory up-to-date at the time of the internal audit in accordance with the relevant legislation	✓		
13. In the year covered by this IAudit, the authority actively provided a service for the purposes of work (this is required by the Accounts and Audit Regulations, during the 2021-22 audit period were active again in relation to the 2022/23 IAudit conducted by a member of the external audit authority (attached but not assessed) including the table set		✓	
14. The authority has complied with the publication requirements for 2022/23 IAudit (see IAudit Page 2 - Evidence listing)	✓		
15. The local council will find both providing materials in the audit not to be identified as a failure.			✓

For any other the areas identified by the authority, adequate controls exist for any other risk areas or separate areas I tested

Internal audit submission

Name of person who carried out the internal audit

26/04/2023 21/04/2023 22/04/2023

CAROLYN PAUL R. HARRIS

Signature of person who authorised the audit



21/04/2023

If the response is 'not done' under the implications and action being taken to address any weaknesses in control identified and reported (attached if necessary)

*Note: If the response to the control of people state when the risk areas internal audit were not done in the area and when it is not done in 1 category is not required. The unachieved audit report will require only on both aspects of both 1 answer.