

ADISHAM PARISH COUNCIL

INTERNAL AUDIT REPORT 2023-24

I am pleased to report to Members of the Parish Council that I have completed my internal audit of the Parish Council's records for 2023-24 and have been able to complete the Annual Internal Audit Report for the 2023-24 Annual Governance and Accountability Return.

Members should be aware that the audit tests that I undertook during the audit cannot be relied on to identify the occasional omission or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of the Council to guard against through the Parish Council's internal control procedures.

As a result of my audit and my discussions with your Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report.

I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit that took place on 23 May 2024.

PREVIOUS AUDITS:

External Audit Certificate 2022-23:

Mazars issued their certificate for 2022-23 on 28 September 2023. It was clear - without qualification or comment. The covering letter included a minor scope for improvement item in respect of the Trust Funds question on the Governance Statement. The audit report was presented to the Council at its meeting on 9 October 2023 noting that there were no other matters.

I am unsure about whether Mazars' minor scope for improvement item should have been treated as if it had appeared on the certificate. Regulation 20 Accounts & Audit Regulations requires the Council to meet and consider any audit letter issued after the conclusion of the audit and the covering letter meets that definition. Yet Mazars have deliberately not included the item in their certificate.

It is a matter of little real consequence and Mazars will not be following up their comment as the Council will go exempt 2023-24 meaning that there will be no external audit report.

Internal Audit 2022-23:

Nothing to follow up.

FINDINGS THIS VISIT:

During the audit I carried out sufficient work to enable me to complete the Annual Internal Audit Report. I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements while testing transactions to invoices or other supporting documentation. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

I found the financial records to be accurate and up to date. The accounts statement in the Annual Governance & Accounts Return (AGAR) is consistent with the financial records. The accounts are also consistent with the minutes.

I have noted the Council's intention to open an account with Unity bank during 2024-25

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
26 May 2024