

NEWINGTON 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 for 2023-24.

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 30 May 2024.

PREVIOUS AUDITS:

External auditor 2022-23:

Mazars' report dated 21 September 2023 was without qualification but did have comments that the Accounting Statement had been returned for amendment to correct errors. Their covering letter included as "Minor Scope for Improvement" a note that the Trust Fund boxes on the Accounting Statement had been left blank.

The report was taken to Council on 31 October and is recorded thus "Cllr xxxx said that the report was fine". The Accounts & Audit Regulations combined with the Audit Assertion on the Governance Statement require the Council to consider any report from the external auditor and address all issues raised. In turn this means a resolved minute setting out what the Council will do (or record no action required) in respect of issues raised by the auditor.

Internal auditor 2022-23:

Following my report last year about the 2023-24 budget and precept setting process I have noted that the 2024-25 budget and precept process complied with statute.

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.

All tests were completed satisfactorily.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
08 June 2024