

LYMINGE PARISH COUNCIL

INTERNAL AUDIT REPORT 2024-25

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 2024-25 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2024-25 Annual 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 I was able to answer 'YES' to the relevant questions contained in the AIAR.

I would like to take this opportunity to thank the Clerk for the assistance given to me in the conduct of the audit that took place on 1 April 2025.

PREVIOUS AUDITS:

External Audit Certificate 2023-24:

Mazars issued their certificate and report on 19 September 2024. The report had comments relating to public rights, internal control, risk assessment and action in respect of audit reports. The Council considered the auditor's report at its meeting on 14th October 2024 and the minutes show all items raised by the auditor were addressed.

As the internal control and risk assessment reviews have previously been absent and are required annually I consider it likely that Mazars will pay close attention to the 2024-25 Governance Statement covering these items and may ask for further information to support the answers given.

Internal Audit 2023-24:

I have reviewed the 2025-26 budget and have noted that the precept is now included in the calculations as required by statute. The precept itself was resolved separately – also as required by statute.

The Council formally approved its risk assessment in November 2024. I am assuming that the Council will formally approve its Internal Control Statement before approving the 2024-25 Governance Statement.

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 have taken account of the change from spreadsheet to the Scribe package for the accounting system and to the change to Aubergine for the Council's website.

I found the financial records to be accurate and up to date.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
6 April 2025