

SANDHURST 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 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.

The audit was carried out on 17 May 2024 and I would like to take this opportunity to thank your Clerk for the assistance given to me in the conduct of the audit.

PREVIOUS AUDITS:

External Audit Certificate 2022-23:

Mazars' report for 2022-23 was dated 21 September 2023. It bore a qualification for no action on the 2021-22 but a yes assertion in box 6 in the 2022-23 Governance Statement. The covering letter included comments about public rights and a preference for their proforma bank reconciliation. The report was considered by the Council at its meeting on 10 October 2023 but not the covering letter comments.

Internal Audit 2022-23:

The Council now has a pension scheme.

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 a number of 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 discussed with the Clerk that it may be better to record the return of hall hire deposits as cancellations of the deposit receipt. This would avoid overstating activity in the Council's Receipts and Payments Account.

Minutes of the meeting of 5 December 2023 record the precept but not a formal adoption of the budget although those of the meeting a week later on 12 December refer to the budget and precept as agreed at the earlier meeting.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
19 May 2024