

CLIFFE and CLIFFE WOODS 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 Governance & 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 discussion with your Clerk I was able to answer 'YES' to the relevant questions contained in the AIAR for 2024-25.

I would like to take this opportunity to thank your Clerk and RFO for the assistance given to me in the conduct of the audit that took place remotely on 17 May and in person on 21 May 2025.

PREVIOUS AUDITS:

External Audit 2023-24:

Mazars' certificate for 2023-24 issued on 8 September 2024 was unqualified but included other comments for high levels of reserves, no review of financial Regulations and a note on public rights relating to the previous year. Their covering letter had a "minor scope for improvement" item in respect of the cashbook figures not reconciling to the bank.

The Council accepted the report of the auditor at its meeting on 19 September 2024. This is insufficient as it stands. Each of the matters raised by the auditor (including the minor scope item) needs to be addressed and appropriate action agreed and minuted by the Council (meeting as a whole). As reported by the RFO the Council has addressed the matters raised, which leaves the Council to minute the actions taken.

Internal Audit 2023-24:

I note that internal control and risk were reviewed in January 2025.

The budget and precept for 2025-26 are compliant with the requirements of the Local Government Finance Act 1992.

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. I found nothing in the minutes to indicate any issues around legal obligations (except as noted above), the council's actions or its general functioning.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
21 June 2025