

OFFHAM 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 Internal Audit Annual 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 20 May 2024.

PREVIOUS AUDITS:

External auditor 2022-23:

Mazars issued their certificate for completion of the 2022-23 Review on 7 September 2023. The certificate was clear – without qualification or comment. Additionally, the covering letter had no Item under the heading of Minor Scope for Improvement. The Council considered the auditor's report and letter on 3 October 2023.

Internal auditor 2022-23:

Nothing to follow up from previous year.

FINDINGS THIS AUDIT:

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 have noted the new assets and that the budget for 2024-25 includes spending proposals which assume receipt of funds from T&MBC.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
25 May 2024