

DYMCHURCH PARISH COUNCIL

INTERNAL AUDIT REPORT 2025-26

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 2025-26 and have been able to complete the Annual Internal Audit Report for the 2025-26 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.

Members will be pleased to know that I did not find anything major in my financial audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound. 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.

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 on 6 May 2026.

PREVIOUS AUDITS:

External Audit Certificate 2024-25:

Mazars' Certificate for 2024-25 dated 22 September 2025 was without qualification or comment. Their covering letter also dated 22 September included a "minor scope for improvement" item relating to the internal audit report not being on the website. Mazars' report was considered by Council at the meeting on 6 October 2025.

Internal Audit 2024-25:

Nothing to follow up.

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, the council's actions or its general functioning.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
10 May 2026