

# **DYMCHURCH PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2024-25**

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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 for the 2024-25 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 1 May 2025.

### **PREVIOUS AUDITS:**

#### **External Audit Certificate 2023-24:**

Mazars' Certificate for 2023-24 dated 12 August 2024 was without qualification or comment. Their covering letter also dated 12 August included a "minor scope for improvement" item relating to the Trust Fund question on the Governance Statement. Mazars' report was considered by Council at the meeting on 7 October 2024.

Earlier in the year on 7 May 2024 the Council had considered the 2022-23 external audit report prior to approving the Governance Statement.

#### **Internal Audit 2023-24:**

I had recommended that the Council review its investments. The NSI account remains uncompetitive in the market and had a balance of £97k on 31 March 2025. Pending use of the corresponding reserve the Council could be earning interest of £2-3k a year more than it currently receives.

### **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**  
**5 May 2025**