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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 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.

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 the Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report for 2023-24.

I would like to take this opportunity to thank the Clerk for the assistance given to me in the conduct of the audit that took place on 1 May 2024.

**PREVIOUS AUDITS:**

**External auditor 2022-23:**

Mazars audit certificate for 2022-23 was issued on 19 September 2023. It was without comment or qualification and was considered at the Council's meeting on 2 October 2023.

**Internal auditor 2022-23:**

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 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 found the financial records to be accurate and up to date.

I have discussed with the Clerk options for the Council to manage members of the public whose activities, well meant or otherwise, reduce the efficiency of the Council's administration. Options could include limiting contacts from individuals in a manner analogous to the courts declaring a person to be a vexatious litigant.

We also discussed that where receipts or payments are made in error and later corrected, accounting for the correction is better done by reversing the original error (negative receipts or payments as appropriate). This avoids overstating activity.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**2 May 2024**