

ELHAM 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 the Acting Clerk I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report for 2025-26.

I would like to take this opportunity to thank the Acting Clerk for the assistance given to me in the conduct of the audit that took place on 28 April 2026.

PREVIOUS AUDITS:

External auditor 2024-25:

Mazars audit certificate for 2024-25 was issued on 3 September 2025 with a qualification for an error. Their covering letter also dated 3 September included a "minor scope for improvement" item in respect of assets. The certificate was considered at the Council's meeting on 6 October 2025 with the Council deciding that no action was required.

The error was a misstated figure for the comparator year and was probably a typo. It was £100 within a figure of £38k, so would not have misled a reader of the accounts and thus, in my view, did not merit a qualification.

Internal auditor 2023-24:

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
9 May 2026