

SOUTH WILLESBOROUGH & NEWTOWN COMMUNITY COUNCIL

INTERNAL AUDIT REPORT 2023-24

I am pleased to report to Members of the Community Council that I have completed my internal audit of the Council's records for 2023-24 and have been able to complete the Annual Internal Audit Report (AIAR) for the 2023-24 Annual Governance & Accountability Return (AGAR).

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 Community 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 Council's approach to the management of risks to be sound. As a result 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 Community Council Manager for the assistance given to me in the conduct of the audit that took place on 11 April 2024.

PREVIOUS AUDITS:

External Audit 2022-23:

The audit certificate dated 21 September was unqualified but had a comment for the Annual Internal Audit Report being after the Governance Statement. The Council considered the auditor's report at its meeting on 2 October 2023 and concluded that it had no concerns that legislation had not been met but that in future the audit would be arranged for before adoption of the AGAR.

While it is recommended that the internal audit report be completed before the Governance Statement is adopted it is not a statutory requirement. Indeed the AIAR is not specified in statute. The only requirement laid on the auditor is that at least one report must be produced each year with the AIAR being deemed capable of meeting that duty.

Internal Audit 2022-23:

No specific issues to follow up from last audit.

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 nothing further to report.

Lionel Robbins
Independent Internal Auditor
22 April 2024