

# **SANDGATE PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2023-24**

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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.

As a result of my audit and my discussions with your RFO I was able to answer 'YES' to the relevant questions contained in the Annual Internal Audit Report.

I would like to take this opportunity to thank your RFO for the assistance given to me in the conduct of the audit that took place on 8 May 2024.

### **PREVIOUS AUDITS:**

#### **External Audit 2022-23:**

Covered in my interim report.

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

I note that the Council has considered the external auditor's report from 2022-23 at its meeting on 22 April 2024.

### **FINDINGS THIS VISIT:**

My interim visit was in March 2024 I carried out only sufficient work to enable me to complete the Annual Internal Audit Report. At this visit I concentrated on the trail from the annual accounting statement back to the receipts & payments A/c and bank statements. I have also reviewed the Council's minutes for compliance with legal obligations, its general functioning and for mutual consistency with the accounts.

All tests were completed satisfactorily.

I noted during reading the minutes of the 22<sup>nd</sup> April meeting "Staff pay review – the staff pay was reviewed and appropriate rises were proposed and approved". This is too vague. Minutes are a record of decisions and need to be understood on their own (note that minutes may be given in evidence). In cases where reference to another document is needed to understand a minute that document (or extract from it) should be included with the minute or as an appendix to the minutes.

In the case of staff pay where there may be public interest in confidentiality (note public interest in openness which may outweigh confidentiality), yet the decision can be specific without the release exempt information e.g. adopting the NJC recommendations as these are in a published document.

I have nothing further to report.

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