

# **SANDGATE PARISH COUNCIL**

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

---

I am pleased to report to Members of the Parish Council that I have carried out an interim internal audit of the Parish Council's records for 2023-24.

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.

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 20 March 2024.

### **PREVIOUS AUDITS:**

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

The external auditor's certificate for 2022-23 was issued on 28 September 2023 without qualification but it did have three comments. While the Council approved payment of the auditor's invoice at its meeting on 23 October I have been unable to find any minute covering the auditor's report. The Council itself must consider the auditor's report (Accounts & Audit Regulations 2015) and should also note that Assertion 7 on the annual Governance Statement refers to taking appropriate action on all matters raised by internal and external auditors. External auditors now routinely ask to see evidence that their reports have been considered.

The Council will need be able to show that it has considered the external auditor's report (before completing the Governance Statement for 2023-24) else it will have to answer Assertion 7 as "No" which would lead to a further audit report about the failure.

#### **Internal Audit 2022-23:**

Nothing to follow up.

### **FINDINGS THIS VISIT:**

During the visit I reviewed and test checked the accounting records to bank statements and bank reconciliations. I have also read the minutes – looking for items required by law, for consistency with the accounts and generally for events. I have also looked at the Council's website.

The accounts tests were completed satisfactorily without any problems despite the resignation of the RFO during the year.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**31 March 2024**