

# **SANDGATE PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2024-25**

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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 2024-25 and have been able to complete the Annual Internal Audit Report for the 2024-25 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 22 January and 9 April 2025.

### **PREVIOUS AUDITS:**

#### **External Audit 2023-24:**

Mazars issued their certificate on 10 September 2024 without qualification but with a comment relating to electors' rights. There were two "minor scope for improvement" items in their covering letter. The report with comment was considered by the Council at its meeting on 23 September 2024 but the two minor scope for improvement items were not specifically addressed. For the future the Council should note that any non-administrative remarks, comments, recommendations or qualifications made by the limited assurance regime auditor in their report or elsewhere need to be considered individually and appropriate action recorded.

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

The issue I raised around recording of decisions in minutes in sufficient detail that the minute stands alone has been addressed by the Council.

### **FINDINGS THIS VISIT:**

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 found nothing in the minutes to indicate any issues around legal obligations, the council's actions or its general functioning. I have noted, for future reference, activity that is planned or due to occur in 2025-26.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**18 April 2025**