

BEAN PARISH COUNCIL

INTERNAL AUDIT REPORT 2023-24

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 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 Clerk 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 Clerk for the assistance given to me in the conduct of the audit that took place on 22 May 2024.

PREVIOUS AUDITS:

External Audit Certificate 2022-23:

Mazars issued their certificate for 2022-23 on 10 October 2023. It was clear of qualification or comment. The covering letter included comments under the heading "minor scope for improvement" in respect of blank entries on the Governance Statement and the Annual Internal Audit Report.

Internal Audit 2022-23:

I have noted my predecessor's Annual Internal Audit Report.

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.

The Council set its precept for 2024-25 on 8 January 2024 having discussed the budget. The budget itself should be formally approved and (per the ICO Transparency Code) published.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
25 May 2024