TESTON PARISH COUNCIL
INTERNAL AUDIT REPORT 2024-25

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 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.

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. 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 Internal Audit Annual Report for 2024-25 apart from question M in respect of public rights which I have answered "No".

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 9 May 2025.

PREVIOUS AUDITS:

External auditor 2023-24:

Mazars issued their certificate in respect of 2023-24 on 17 September 2024 with a qualification for lack of action on their audit report for 2022-23. The certificate also had comments in respect of public rights, internal control and risk assessment. Mazars covering letter dated 17 September did not include any "minor scope for improvement" items. The Council considered this report on 24 September 2024 but the minute records the report as "noted".

Noting the report is insufficient. The Council must consider and decide what action to take on each item raised by the auditor. If it has not done so then it should answer "No" to assertion 7 on the Governance Statement for 2024-25. Bearing in mind that the Council has already received a qualification for the same issue a "No" on the Governance Statement is to be avoided or else risk a public interest report from the auditor. If possible, the Council should address Mazars 2023-24 items before approving the 2024-25 Governance Statement.

Internal auditor 2023-24:

I have noted my predecessor's report which also refers to issues with the AGAR statements.

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.

I found the financial records to be accurate.

I have answered question M on the AIAR with "No" because it asks if the Council has correctly provided for public rights in respect of the 2023-24 AGAR. Mazars have already reported that the Council did not provide correctly. The issue is that in the Accounts & Audit Regulations the rights period is stated to begin the day after the notice is posted. The Council's notice gave the period as beginning the same day and so was incorrect in law.

Deductions of tax from the Clerk's salary are currently calculated by the Council Chairman. This task is the responsibility of the Council's RFO, in this case the Clerk. Councillors may, and from time to time should, review such calculations but not be involved in making them. Note that salaries and PAYE are the subject of question G on the AIAR and as such attract annual review by the internal auditor.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
10 May 2025