

DODDINGTON 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 (AIAR) 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 Clerk I was able to answer "Yes" to relevant questions contained in the AIAR for 2023-24.

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 30 May 2024.

PREVIOUS AUDITS:

External auditor 2022-23:

Mazars certificate for 2022-23 is dated 21st September 2023 and was without qualification or comment. Their covering letter included a "Minor Scope for Improvement" item that boxes 11a and 11b on the Accounting Statement had been left blank. The report was considered by the Council on 9 October 2023.

Internal auditor 2022-23:

Nothing to follow up from 2022-23.

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 and up to date.

I note that the Council is claiming exemption from the limited assurance review for 2023-24.

The cashbook as at 31 March 2024 takes account of an uncashed cheque for £13.20 from 2022-23. I recommend that this is written back in 2024-25.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
8 June 2024