

# **BEKESBOURNE WITH PATRIXBOURNE PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2022-23**

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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 2022-23 and have been able to complete the Annual Internal Audit Report for the 2022-23 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 any major error in my financial audit and that I found the record keeping to be of a reasonable standard. I have not yet tested, but an overview suggests that the Parish Council's approach to the management of risks is sound. As a result of my audit and my discussions with your Clerk 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 Clerk for the assistance given to me in the conduct of the audit that took place on 18 May 2023.

### **PREVIOUS AUDITS:**

#### **External Audit Certificate 2021-22**

PKF Littlejohn LLP issued their certificate in respect of 2021-22 on 20 September 2022. The certificate was unqualified and without comment. The Council considered the auditor's report at its meeting on 10 October 2022.

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

I note that the 2023-24 budget and precept were both approved at the meeting on 28 November 2022.

### **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 a number of 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 have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**28 May 2023**