

BEKESBOURNE WITH PATRIXBOURNE PARISH COUNCIL

INTERNAL AUDIT REPORT 2025-26

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 2025-26 and have been able to complete the Annual Internal Audit Report for the 2025-26 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 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 13 May 2026.

PREVIOUS AUDITS:

External Audit Certificate 2024-25

Mazars issued their certificate in respect of 2024-25 on 23 September 2025. The certificate unqualified but with a comment for the public rights period being incorrect. Their covering letter also dated 23 September included a "minor scope for improvement" item relating to the bank reconciliation.

The Council has not yet considered the auditor's report. It must do so (refer Accounts & Audit Regulations 2015 Reg 20).

Internal Audit 2024-25:

I had reported on pension schemes. I note that the Council has decided to enrol its clerk in the Local Government Pension Scheme run by KCC.

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 found nothing in the minutes to indicate any issues around legal obligations except as noted below, the council's actions or its general functioning.

While reviewing payroll I noted that there was no employer NI being calculated or paid although both the previous and current clerks' wages are above the threshold. This may have arisen by accident as in 2024-25 parish councils were eligible for the employment allowance but from 1 April 2025 parishes ceased to be eligible. In addition the threshold was reduced. I have discussed this issue with the new clerk.

I noted that the Council has not submitted a claim for recovery of VAT since May 2024 although one should be completed shortly.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
17 May 2026