BIRLING 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 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.

I was able to answer 'YES' to all the relevant questions contained in the Annual Internal Audit Report for 2024-25.

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:
The Council certified itself exempt from the external audit process for 2023-24.

Internal auditor 2023-24:
Nothing to follow up from the 2022-23 audit.

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, the council's actions or its general functioning.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
11 May 2025