

EASTLING 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 (AIAR) for the 2025-26 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 2025-26 apart from question M 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 11 May 2026.

PREVIOUS AUDITS:

External auditor 2024-25:

No report as the Council certified itself exempt for 2024-25.

Internal auditor 2024-25:

I answered no to question M on the AIAR on grounds of the Council approving its Governance and Accounting Statements on 9 July 2024 which meant that the requirement for public rights to include all of the first ten working days in July could not be met.

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.

My "No" answer to question M about public rights is because the Council did not adopt its Governance and Accounting Statements for 2024-25 until its meeting on 15 July 2025.

The rights period begins the day after all the publication requirements have been met (Accounts & Audit regulations 2015 Reg15). These include publication of the notice, approved Accounting Statement and approved Governance Statement. In the Council's case the period cannot have begun until 16 or 17 July and did not include the first ten working days of July as required by statute.

To comply with law the Council must approve its AGAR statements by 29/30 June in order to publish by 30 June and have the rights period begin on 1 July.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
17 May 2026