

# **KINGSNORTH PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2024-25**

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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 2024-25 and have been able to complete the Annual Internal Audit Report for the 2024-25 Annual Governance & 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.

I would like to take this opportunity to thank your Parish Manager for the assistance given to me in the conduct of the audit that took place on 30 May 2025.

### **PREVIOUS AUDITS:**

#### **External Audit 2023-24:**

Mazars' certificate in respect of 2023-24 was issued on 28 August 2024 without qualification but with comments in respect of changes to fixed assets and on the level of the Council's reserves. Their covering letter dated 20 September included "Minor Scope for Improvement" items relating to blank box 11 on the Accounting Statement and an error with dates for public rights.

The Council considered the auditor's report on 10 September but the minute reads "noted by all councilors". This is insufficient; each of the matters raised by the auditor must be considered and a response agreed.

It would help if the matters raised were not minor and technical:  
the fixed assets comment related to comparator year information - so no action is realistically possible, parish councils cannot accumulate revenue balances but there is no authoritative guidance as to what would be considered excessive levels (Mazars' 115% of precept or spend is a rule of thumb), boxes 11a and 11b being blank on the Accounting Statement is an accidental omission and the public rights period begins the day after the notice is posted because the Regulation phrases it that way (so there should not be a delay between posting the notice and the beginning of the rights period).

#### **Internal Audit 2023-24:**

Nothing to follow up.

### **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 except as noted below.

The Council resolved its precept for 2025-26 at its meeting in January 2025 but approved its budget at the following meeting in February. Statute (sections 41 and 49A Local Government Finance Act 1992)

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makes the budget and precept one process with the precept being the result of the budget. The precept cannot be considered separately from the budget.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**8 June 2025**