

CHART SUTTON PARISH COUNCIL

INTERNAL AUDIT REPORT 2025-26

I am pleased to report to Members of the Parish Council that I have carried out the internal audit of the Parish Council's records for 2025-26 and have completed the Annual Internal Audit Report for 2025-26 as required for the Annual Governance and Accounting Reports.

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 anything major in the audit to report and that I found the record keeping to be of a good standard and the Parish Council's approach to the management of risks to be sound.

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 29 April 2026.

PREVIOUS AUDITS:

External Audit Certificate 2024-25:

Mazars' certificate was issued on 22 September 2025 with a qualification but without comment. Their covering letter dated 23 September did not include any "minor scope for improvement" items.

The qualification was for the AIAR being completed after the Governance Statement. While recommended this is not a requirement and so a qualification is not warranted.

I was unable to find a minute indicating that the Council had considered the audit report as required by the Accounts & Audit Regulations 2015. Assertion 7 on the Governance Statement also refers to audit reports.

Internal Audit 2024-25:

I reported that the 2025-26 budget and precept did not comply with the requirements of Local Government Finance Act 1992. At its meeting on 8 December 2025 the Council "Resolved: Following a discussion and based on the now agreed 26/27 budget, a precept of £29,097 was agreed...". This follows the same format as the previous year and is again contrary to the provisions of LGFA 1992 specifically s49A and s41.

I could not find an earlier minute which approved the budget. Specific approval of the budget remains a requirement of the Local Government Act 1972.

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 above.

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I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
9 May 2026