

# LEYSDOWN PARISH COUNCIL

## Supplementary report to accompany AIAR 2024-25

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My answers to the questions A-N on the AIAR include "No" and "Not covered" responses and the explanations for these answers are set out in this report.

### **Background**

The Council's clerk resigned (last meeting attended 19 June 2024) and subsequently most of the councillors resigned (last quorate meeting 14 August 2024). New councillors and a locum clerk were appointed from January 2025 and the Council has resumed functioning.

The Clerk who resigned in June 2024 had only been in office for six months, prior to that there was again a period where the Council did not have a clerk.

### **A Accounting Records – No**

There was a gap from June to December 2024 where accounting records were not maintained. Since then the Locum Clerk has put the accounts onto the Scribe accounting package.

### **D Budget and precept - No**

A simplified budget (on grounds of urgency) for 2025-26 was adopted in February 2025. It is not compliant with statute.

### **E Income – No**

There was no income apart from the precept during 2024-25. A recovery of VAT from September 2023 to March 2025 has been received during 2025-26.

### **F Petty cash – Not covered**

None held.

### **H Asset Register – No**

This was not available for audit.

### **I Bank Reconciliations – No**

Bank reconciliations were not completed until late 2024-25. The locum clerk has completed the bank reconciliation for 31 March 2025.

### **K Exempt – Not covered**

Means not applicable as the Council was not exempt in 2023-24.

### **L Publication – No**

At the date of my audit the audited 2023-24 AGAR package was not on the website

### **N 2023-24 AGAR – No**

At the date of my audit the audited 2023-24 AGAR package was not on the website

Lionel Robbins  
Independent Internal Auditor  
22 June 2025

# LEYSDOWN 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 (AIAR) 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.

As a result of my audit and my discussions with your RFO I was able to answer "Yes" to some of the relevant questions contained in the AIAR. I have answered "No" to questions A, D, E, H, I, L and N.

I would like to take this opportunity to thank your RFO for the assistance given to me in the conduct of the audit that took place on 6 June 2025.

### **PREVIOUS AUDITS:**

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

Mazars issued their certificate for 2023-24 on 10 September 2024 qualified for budget monitoring, incorrect addition and uncorrected errors from previous year. There was also a comment in respect of public rights. Their covering letter dated 11 September 2024 lists four "minor scope for improvement" items.

The audit certificate and letter need to be considered by the Council, preferably before the 2024-25 Governance Statement is approved.

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

I note that there were no councillors' allowances paid in 2024-25.

The 2024-25 and 2025-26 budgets do not comply with statutory requirements. I am aware that the 2025-26 budget was drawn up quickly once the Council was able to function. Legislation mandates calculations of spend, income and use of or contributions to reserves whose net result becomes the precept.

The Accounts & Audit Regulations require that the Governance Statement is approved before the Accounting Statement. At the meeting on 19 June 2024 neither document was mentioned. Both need to be approved separately and in the correct order to show that the Accounts & Audit Regulations have been met.

### **FINDINGS THIS VISIT:**

During the visit I carried out sufficient work to enable me to complete the Annual Internal Audit Report which included reading the minutes, checking the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

I found the available financial records to be accurate and up to date.

I note that the Council has opened an account with Unity Bank.

# **LEYSDOWN PARISH COUNCIL INTERNAL AUDIT REPORT 2024-25**

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The Council has currently a clerk plus a Responsible Financial Officer. Its Standing Orders state that the Clerk is the RFO. This provision should be disapplied for the present.

Explanations for “No” answers to questions on the Annual Internal Audit Report are shown in the Supplementary Report. They largely arise because of the period when the Council was inquorate.

I have nothing further to add.

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