Annual Internal Audit Report 2025/26

LEYSDOWN PARISH COUNCIL

www.leysdownparishcouncil.gov.uk

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓ NONE
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		✓	
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations *(during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*		✓	
N. The authority has complied with the publication requirements for 2024/25 AGAR *(see AGAR Page 1 Guidance Notes).*		✓	
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		

	Yes	No	Not applicable
P. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken: 20/10/2025 01/04/2026

Name of person who carried out the internal audit: LIONEL ROBBINS

Signature of person who carried out the internal audit

Date: 18/04/2026

***If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).**

Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report **must explain why not (add separate sheets if needed).

LEYSDOWN 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 RFO I was able to answer "Yes" to most of the relevant questions contained in the AIAR. I have answered questions L, M and N as "No".

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 20 October 2025 and 1 April 2026.

PREVIOUS AUDITS:

External Audit 2024-25:

Mazars issued their certificate for 2024-25 on 3 November 2025 qualified for non-publication of 2023-24 completion notice and for incomplete response to audit recommendations. Mazars also list six other matters which they wish to draw to the Council's attention. Their covering letter dated 4 November 2025 lists three "minor scope for improvement" items.

The audit qualifications and comments plus the minor scope items must be considered by the Council, preferably before the 2025-26 Governance Statement is approved.

Internal Audit 2024-25:

I had noted 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.

FINDINGS THIS VISIT

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

The 2026-27 budget meets the requirements of s41 and s49A Local Government Finance Act 1992.

I note that there was no receipt from HMRC in respect of recovered VAT during 2025-26. The Council should claim back its VAT at least annually.

The meeting held in November 2025 was interrupted and adjourned. Minutes record this as the decision of the RFO. This is incorrect. The person chairing a meeting may ask interrupters to leave the meeting and this may be turned into an instruction by resolution, preferably without discussion. An adjournment is also by resolution unless all business has been completed, in which case the meeting is closed by the person chairing it.

I have answered questions L and N on the AIAR as "No" because, to the best of my knowledge, Mazars report covering 2024-25 has not been published on the Council's website.

I answered "No" to question M as the published notice for electors' rights did not comply with statute – the requirement for a 30 day period was not met.

I have nothing further to add.

Lionel Robbins
Independent Internal Auditor
18 April 2026

LEYSDOWN PARISH COUNCIL
Supplementary report to accompany AIAR 2024-25

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
In 2024-25 there was a period when the Council was without a Clerk and was also inquorate. This has produced a legacy of issues which the current administration is setting right.

F Petty cash – Not covered
None held.

K Exempt – Not covered
Means not applicable as the Council was not exempt in 2024-25.

L Publication – No
At the date of my audit the audited 2024-25 AGAR package was not on the website although a note pubicising completion is present.

M Public Rights - No
The period shown in the notice of public rights was too short and did not meet the statutory requirement for thirty working days.

N 2024-25 AGAR – No
At the date of my audit the audited 2024-25 AGAR package was not on the website

Lionel Robbins
Independent Internal Auditor
18 April 2026