

NEW ROMNEY TOWN COUNCIL

INTERNAL AUDIT REPORT 2024-25

I am pleased to report to Members of the Town Council that I have carried out an internal audit of the Town Council's records for 2024-25 and have been able to complete the Annual Internal Audit Report 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 Town Council's internal control procedures.

As a result of my audit and my discussion with your Clerk I was able to answer 'YES' to the relevant questions contained in the Annual Internal Audit Report for 2024-25.

I would like to take this opportunity to thank your officers for the assistance given to me in the conduct of the audit that took place on 4 February and 4 June 2025.

PREVIOUS AUDITS:

External Audit Certificate 2023-24:

Mazars' report dated 25 September was without qualification or comment. Their covering letter also dated 25 September did not include any "minor scope for improvement" items. The report was considered at the Council's meeting on 10 March 2025 with no actions being required.

Internal Audit 2023-24:

Nothing to follow up.

NOTES FROM 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.

I discussed with your officers that the bank reconciliations from the accounting system include transfers between accounts which will need to be removed from the version to accompany the AGAR Statements.

I had taken note of and included tests in respect of the Community Hall works in my review.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
14 June 2025