

NEW ROMNEY TOWN COUNCIL INTERIM INTERNAL AUDIT REPORT 2023-24

I am pleased to report to Members of the Town Council that I have carried out an interim internal audit of the Parish Council's records for 2023-24.

Members should be aware that the audit tests that I undertook during the interim 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 would like to take this opportunity to thank your Clerk and RFO for the assistance given to me in the conduct of the audit that took place on 20 February 2024.

PREVIOUS AUDITS:

The external audit certificate on the 2022-23 accounts was issued on 26 September 2023 and without qualification or comment. The Council considered this report on 11 October 2023.

I have reviewed my predecessor's report from 2022-23 and found nothing specific to follow up.

NOTES FROM THIS VISIT:

During the visit, I reviewed and tested the accounting records including the cashbook, bank statements and bank reconciliations. I also read the minutes and have discussed recent events and current developments with your officers.

I completed my tests on the accounts without finding any errors or issues. The accounts and minutes are consistent with each other. There is nothing arising from my work that I wish to bring to the Council's attention.

Please see the appendix to this report.

**Lionel Robbins
Independent Internal Auditor
25 March 2024**

NEW ROMNEY TOWN COUNCIL

INTERIM INTERNAL AUDIT REPORT 2023-24

Appendix

I have reviewed my predecessor's last report which is a quite detailed snapshot of the Council's position.

There are items within the report and the papers where my understanding differs from that reported by my predecessor. I set out some of these below to inform rather than report as errors:

- 1) Power of General Competence - this lasts until the next relevant meeting (which is the meeting after the next election) and has no requirement that qualification criteria be maintained.
- 2) NALC Financial Regulations – while updated the NALC model still contains references to the Audit Commission Act while the current applicable Act is the Smaller Authorities Audit and Accountability Act 2014.
- 3) FR 12 (a) (v) refers to work additional of the external auditor not needing approval up to £500. The auditor has the right to charge for additional work without seeking consent. This would only be in respect of an objection being raised or a public interest report being considered/issued. Given that the charge rate for the engagement lead is £355 per hour, most objection and public interest reports will exceed the £500 figure in the Council's FR.
- 4) My predecessor suggested institutions for the Council to invest in. I won't recommend any such but the Council may wish to look at CCLA as a potential home for some of its funds.
- 5) Power to spend using S137 Local Government Act 1972 is still available to the Council and its use should be recorded. The Power of General Competence changes the "how" not the "what" so does not render S137 unnecessary.