BIRCHINGTON 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.

Members will be pleased to know that I did not find anything major in my financial 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. As a result of my audit and my discussion with your Clerk I was able to answer 'YES' to all the relevant questions contained in the AIAR for 2025-26.

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 12 May 2026.

PREVIOUS AUDITS:

External Audit 2024-25:

Mazars' audit certificate for 2024-25 dated 23 September 2025 was without qualification or comment. I have been unable to find a minute indicating that the Council has considered this report. It is obliged to do so (Reg 20 Account & Audit Regulations 2015).

Internal Audit 2024-25:

I had reported that the Council's minutes did not state the precept for 2025-26. The 2026-27 budget and precept are minuted as shown below:

FC/2025/102 Budget 2026-2027
The Clerk presented the budget with accompanying documentation which had previously
been circulated to members.
The Chairman proposed:
'That the Parish Council adopted the budget as set out in the accompanying documents' –
Recommendation Unanimously Agreed
FC/2025/103 Precept
The Chairman proposed that the Parish Council agree the precept as recommended –
Unanimously Agreed

The accompanying documents necessary to understand the decisions are not attached to the minutes and the amount of the precept is not stated. In general where any decision is made to accept recommendations made in a report, either the recommendations should be stated or the report be included in or attached to the minutes.

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 have nothing further to report.

Lionel Robbins
Independent Internal Auditor
17 May 2026