

NEWINGTON AND PEENE 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 discussion with your Clerk I was able to answer 'YES' to 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 14 April 2026.

PREVIOUS AUDITS:

External Audit Certificate 2024-25:

The Council certified itself as exempt from the limited assurance regime for 2024-25.

Internal Audit 2024-25:

Nothing to follow up.

FINDINGS THIS AUDIT:

During the visit I carried out sufficient work to enable me to complete the Annual Internal Audit Report which included reading the minutes for compliance with legislation, a view of Council activity and for consistency with the accounts. I reviewed and test checked the accounting records including the cashbook, payroll, VAT records, bank statements and bank reconciliations with the cashbook.

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 except as noted below, the council's actions or its general functioning.

The period for exercise of public rights re the 2024-25 Accounts was too long by one day. Legislation prescribes the rights as an exact thirty working day period beginning the day after the notice is put up.

I have nothing further to report.

Lionel Robbins
Independent Internal Auditor
3 May 2026