

INTERNAL AUDITOR'S REPORT TO CHAILEY PARISH COUNCIL

for 2024/25

1. I have carried out my Internal Audit function in accordance with the 'Governance and Accountability Guidance for Local Councils' as in previous years. This has included making test checks on the Council's financial transactions and evaluating whether or not the Council's system of internal financial control is adequate for the purpose intended and effective. It has also included a review of how various risks facing the Council are being dealt with.
My visit to inspect the physical records was made on 5th June 2025. Much of the work was completed in my home office on 3rd June 2025.
2. I would like to thank the clerk, Bettina Newell, and the RFO, Emma Reece, for the help and co-operation they have both given me for my Internal Audit work for 2024/25; the information and explanations that they supplied have assisted me in drawing my audit conclusions.
3. The work that I have undertaken has included making test checks on each of the fifteen objectives of internal control, apart from the following areas:-
 - F. Petty cash. The Council does not maintain a petty cash.
 - O. Trust funds. The Council is not a trustee.I have sought explanations and clarifications on the various procedures carried out by the Council, including an examination of the minutes to identify some of the key issues currently faced by the council. I am satisfied that the issues that I identified are being dealt with in a professional way by the clerk and the RFO.
4. During the course of my work, no matter has arisen which I would need to draw to the attention of the Members of the Council, apart from my comment in 5 below.
5. I would like to report that I found both the financial records and the financial processes to be in excellent order. It is obvious that the clerk and the RFO have worked together in a very professional manner, for the benefit of the Parish Council.
6. I can report to the Council that the internal control objectives have been met in all significant respects