

# **SELLINDGE PARISH COUNCIL**

## **INTERNAL AUDIT REPORT 2025-26**

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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 & 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 most of the relevant questions contained in the AIAR for 2025-26. I have answered "No" to questions M and N.

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 10 June 2026.

### **PREVIOUS AUDITS:**

#### **External Audit 2024-25:**

Mazars' Certificate for 2024-25 was issued on 27 October 2025 with a separate report setting out several issues. Their covering letter included "minor scope for improvement" items.

The Council considered the external auditor's report at its meeting on 10 February 2026. Minutes refer to the report of the Proper Officer being adopted whose report had previously been reviewed by the Finance & General Purposes Committee. Regulation 20 Accounts & Audit Regulations places the duty to consider the audit report on the Council (meeting as a whole) so that the Council must decide its response. If that response is to adopt recommendations from a committee or an officer, those recommendations need to be brought into the minutes either directly or via an appendix.

#### **Internal Audit 2024-25:**

Issues reported last year have been subsumed in Mazara's report 27 October 2025.

### **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 accounts to be accurate and up to date.

I have answered "No" to questions M and N on the AIAR because the rights period set was well outside that provided in statute and that the 2024-25 audited AGAR was not on the website at the date of my visit.

I have nothing further to report.

**Lionel Robbins**  
**Independent Internal Auditor**  
**14 June 2026**