1. VAT applied for -£708.32 4/7/2025
2. Commencement of Public Rights – 1st July 2025 to 11th August 2025, on the website and in the notice board near Bowman’s Ridge.
3. Internal Audit – The Chair and I have spent many, many hours answering a very long list of questions from the Internal Auditor- some 30 in all.

The last answers I sent were not in time for the conclusion of the audit on the 28th June so I apologise for that.

I have changed the email address on Scribe from Jane Slaymaker’s to Clerk’s email.

Audit Report

1. Standing Orders should be reviewed at the Annual Meeting of the Council and uploaded to the website as soon as possible afterwards. ACTION – review and upload
2. Finance Regs – same as Standing Orders –ACTION- review, update and upload
3. All TORs to be reviewed
4. Councillors code of conduct should be reviewed at the Annual Meeting
5. Complaints procedure – review and upload

7 General Power – you can’t do that if you don’t have a CILCA trained Clerk.

8. Publication Scheme- should have been reviewed Nov 24.

9. Policies need a total overhaul.

10. Inspection of Records- just a mistake, they are in place for this year.

12. Website Accessibility, needs reviewing more often- perhaps with Standing Orders etc

15. Variances 23/24- will need to be calculated but is quite a long job. Bank Reconciliation still to be correctly completed.

18. The Asset Register had been completed but had not been uploaded to the website. I have now done this along with the latest one so we are now compliant.

27. Evidence of Internal control- website to be updated and kept up to date. I have uploaded all the payments and receipts information.

33. Budget-ensure it has been approved and monitored quarterly

34. Precept- show why it has been increased?

35. June Account balances – these were wrong. I have corrected the reconciliation and sent it to the auditor. They now balance.

36. Bank Balances need to be in the minutes and all payments over £100 stated. At the Annual Meeting, the regular payments need to be stated in the minutes and approved .

39. Cash Handling Policy required

41. The reconciliation reports need to go onto the website. It is going to be quite a mammoth task to do this and they all need scanning and uploading. I did not have time to do this.

43. Signatories – should be reviewed at the Annual Meeting.

48. Already sorted

49 Asset Check needs to go onto the website.

52. Risk Register- being undertaken and will be uploaded to website.

53 Annual Risk Assessment- being undertaken and will be uploaded to website.

55. Meeting Reports to be uploaded to website

58. Back up- agenda item already for external hard drive.

59. Storage – there was a metal cabinet! Should have another one for the paper files.

62. Employees, There was a HR file but this had not been really kept up to date by the previous clerks.

70. Closed sessions- I have advised Natalie of the proper wording as you will see from the agenda. You have to say why you are going into closed session, These reasons might include discussions about personnel matters, ongoing negotiations for contracts or land, or confidential financial information. It’s also necessary to state the outcome but not necessarily the details. E.g. it was agreed that the clerk be paid at spine point higher.

71. Email Addresses – I think the council are aware of the .gov.uk requirement for email addresses- this does cost money and will need to be budgeted for.

75. Payment of an invoice by a councillor is a bit nono and the relevant councillor has been advised of the error of their ways and will not be doing it again.

76. Employees – I think this has always been done correctly, issuing contracts of employment etc.

90/91. Pensions Regulator- This was in the late email from me.

92. All payments and receipts up to date on website.

93. Balances sorted

Names on account not matching the banks statements- the bank had changed the names of two of the three accounts and these had not been changed on Scribe. I have now done this so the current account is now Community Account and the Reserves is Commercial Instant Access.

Balance from box 7 23/24 doesn’t match box 1 24/25 – it does (see printout)

AGAR should not have been approved until the internal audit. –my fault, haven’t done one of these before and we were on a tight time scale.

Incorrect figures in boxes 6 and 8 2024-

I can’t make the figures balance at all. The Salary costs according to Scribe were £3,777, Joe had stated them on the website as £5,523. There were things listed as salary that shouldn’t have been- cartridge save (£1022.40) should have been council admin expenses. Jane Slaymaker was cleaning the parish rooms on a self employed basis – that amounted to £465. If you add the staff+cartridge save+cleaning that’s £5264 making a difference of £259. I really can’t work out what’s happened. It might be that we have to go through every transaction and double check that it’s been allocated the correct cost code. I’m not sure why Joe hand wrote the figures when you can type into the form. Another mammoth task and I’m not sure that all the invoices for everything are available.

94. Audit Trail – needs to say in the minutes that all payments were authorised.

96. Already covered that

99. Will need to be done however the external auditor do not required the explanation of variances. To get scribe up to date, this needs doing however will take a while.

Suggestions for the future.

Make a list of what needs to be reviewed and when, especially policies, I thought I’d set one up but everything I did has disappeared.

At the Annual Meeting ensure that;-

Standing Orders

Finance Regs

Signatories

Asset Registers

Insurance renewal.

The list goes on

Make a month by month list of what has to be done when- budget review, insurance,

Budget- as a large payment was made to the architects, you may have to consider taking some money out of reserves if the 2nd part of the Precept doesn’t come in time. I have claimed the VAT back £708.32 so that should tied the council over plus the income.