

## **INTERNAL AUDIT 2024/2025**

### **SHORNE PARISH COUNCIL**

I am pleased to report to Members of Shorne Parish Council that I have completed the year end internal audit of the Council's records for the twelve month period to 31 March 2025, following my audit and conversations with the Clerk.

I would like to thank the Clerk/RFO Mrs Diane Salmon for her help and assistance during the audit period.

**PREVIOUS AUDITS** – I can confirm that Mazars LLP signed off Section 3 of the 2023/2024 AGAR, without any comments. I can also confirm that the Parish Council is now operating on a sound financial footing with its new accounting system in operation and up to date reconciled bank account reports at each meeting and a listing of items paid and awaiting approval.

**MINUTES** – I read through all the Council minutes, including the Finance minutes and paid special note of anything financial that was discussed. Following the appointment of the current Clerk/RFO members are informed of the current financial situation.

**POLICIES** – The policies adopted by the Parish Council are published on the website, and need to be adjusted and adopted by the Parish Council on a regular basis and dated as to when this has happened as well as being in the Minutes.

**BUDGETARY CONTROLS** – In the 2024/2025 year new investment accounts have been opened as well as sound investments being made. A balanced budget was set and a precept set accordingly and agreed at the following Full Council Meeting.

**BOOK KEEPING** – The accounts for the year are prepared on a receipts and payments basis, using a new accounting package, and I could find no errors in the way the accounts are handled.

**PETTY CASH** – There is none.

**PAYROLL** – The Clerk is the only paid employee, the running of the payroll and its reports are outsourced. Payments to the clerk and HMRC are agreed at the Parish Council meetings. The clerk needs to be paid on the correct rate of pay following her yearly appraisal.

**PAYMENTS** – All the invoices in the year were checked against the bank statements and as all payments are made by BACS or DD there were no outstanding items at year end. All payments are agreed by the Members at their meetings. A VAT listing is prepared by the Clerk and sent to HMRC for repayment to the Parish Council bank account.

**BANK RECONCILIATION** – The bank reconciliation has been carried out and the figures agree with the statements from the bank as at 31/3/2025. In discussion, the previous year, with the Clerk, it was agreed that the way forward would be to reduce the number of bank accounts, as none of them attract interest. The main current account would remain with the precept being paid in to it in April and the other accounts with monies could be split between a deposit account and monies in to a CCLA Bond. The Clerk will look at these options and report back to Members. I am pleased to see that actions have been taken.

**ASSET REGISTER** – The Asset Register now includes those Assets that the Parish Council own as well as showing the long term investments in the CCLA Accounts, hence this figure year on year has increased.

**VARIANCE REPORT** – This report has been filled in correctly with explanations for variances over +/- 15%

**YEAR END PROCEDURES** – The AGAR for the year has been filled out correctly and is ready to be presented to next meeting to be signed off ready for submission with supporting documentation.

In my opinion Shorne Parish Council is run in accordance with current Financial Regulations and Standing Orders and there is a transparency in the operating of the finances.

MARTIN FIELDER-WHITE MInstAM(AdvDip)

INTERNAL AUDITOR 2024/2025