

Explanation of 'no' responses

Assertion 2 was answered 'no' as one invoice for the burial of ashes was accidentally under-charged by £12.

The internal audit report made the following finding:

Adequate income controls

Findings: The council's Precept for 2024/25 totals £40,178 which agrees to the two equal instalments of £20,089 received on 30/04/24 and 30/09/24. The council also received income in respect of land rent, hire of the playing field, the Cemetery, a VAT refund from HMRC, a National Grid Licence fee, a donation from the Christmas lights switch-on and bank interest. I have agreed all income received to supporting documentation and the Cemetery Scale of Charges with the exception of one charge for the scattering of ashes which was incorrectly charged.

Recommendation: Care should be taken to ensure that all invoices for council services are in accordance with the formal Scale of Charges or minute approvals.

Assertion 4 was answered 'no' as the external audit certificate was not published on the Parish Council's website by 30 September as the notice of completion of audit was inadvertently published twice. This was remedied on 2/1/25 as soon as the error was drawn to our attention.

The internal auditor made the following finding:

Publication Requirements

Findings: I have reviewed the council's website and confirmed that the Parish Council published the correct documents as required by the Accounts and Audit Regulations 2015, with the exception of the completed External Audit Certificate. In accordance with the Accounts and Audit Regulations and the External Auditor's guidance, the External Auditor Report and Certificate must be published on the council's website before 30th September 2024.

Recommendation: The council should ensure that it publishes on its website all documentation in accordance with the requirements of the Audit and Account Regulation 2015.