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I have carried out an internal audit on the books and accounting records of the Parish Council for the year ended 31 March 2024.

During the course of the audit I verified that income and purchase invoices had been correctly recorded in the cash books. All items entered were supported with appropriate paperwork. In my opinion appropriate accounting records have been properly maintained throughout the financial year.

Wages have been correctly calculated using the HMRC Basics software. Pension forms have been completed and liabilities paid over by due dates.

Bank reserves have been maintained at an appropriate level to cover normal expenditure and reconciliations performed.

Assets registers were complete and accurate with supporting documentation for additions. It is advisable to review registers regularly to ensure that all assets are still owned and have not fallen into a state where they would be worthless in which case they should be removed from the register. The register has been updated following extension work and now reflects the values included in the insurance policy.

Parish Council policies appear to address most possible contingencies and new policies have been investigated thoroughly and are well written.

Parish Council minutes were detailed, well documented and provided an accurate overview of the workings and decision making procedures of the various committees. Staff issues appear to be correctly and competently addressed.

As noted in previous years the accounting records were meticulously neat and well maintained. Purchase and sales invoices were numbered and cross referenced. Separate files have been kept for different items of income and expenditure which facilitated the ease of the audit.

Mrs Cornwell and I discussed the possibility of using accounting software to maintain the Parish Council accounts and I believe that in the long run, once the initial period of training has been completed, this could prove to be time saving. Mrs Cornwell has stated that the size of the Parish and therefore the amount of work involved has increased significantly. Accounting software can provide detailed reports and can be a useful tool in the preparation of budgets. The accountancy firm I work for recommends Xero and a large number of our clients, who are not accountants, use this.

In my opinion the governance, procedures and financial controls currently in place are of a high standard and ensure that the Parish Council is run efficiently and effectively.

Elizabeth Manning
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