REPORT OF INTERNAL AUDITOR 2024-25

CALBOURNE, NEWTOWN & PORCHFIELD PARISH COUNCIL

INTRODUCTION

All Local Councils in England are required to complete an Annual Governance and &Accountability Return (AGAR) summarising their financial records at the end of the financial year. The Annual Report of the Internal Auditor section ofthe AGAR needs to be completed by an Auditor who shall be independent ofthe

Council. The Councils External Auditor needs to place reliance on the work of the Internal Auditor and provides guidance on the minimum level of testing required to provide this assurance.

SCOPE OF AUDIT

The audit includes for examination on a test basis of evidence relevant to the amounts and disclosures as contained in the accounts. This examination has included the following-

Matching of financial statements to invoices and receipts.

Budget and Precept setting.

Inspection of bank statements and bank reconciliation.

Examination of minutes supporting expenditure.

Completion of Risk Assessment.

Compliance with Transparency Code

FINDINGS

I.Arrangements for PAYE are the responsibility of the Clerk, with deductions being paid to Her Majesty's Revenues & Customs (HMRC) . Monthly payments in the year to HMRC were evidenced as part of the audit process.

2.The accounting record's, bank statement's and bank reconciliation for the year ended 31st March 2025 were examined and agreed.VAT on expenditure was accounted for correctly and is fully recoverable from HMRC, a VAT refund claim for E794.17 has been made in respect of the 2024-25 financial year.

1. The AGAR requires the Internal Auditor to be satisfied that the Council has reviewed the risks to not achieving its objectives. A review of the Risk Management Policy was undertaken in the year and approved at the Council meeting on 25th February 2025.
2. The Council had set its precept following consideration of a budget process.

The precept for the 2025-26 financial year was agreed at the meeting held on the 27th November 2024 when a precept of E20,000 was approved, a reduction from the precept for 2024-25 of E21,290.

1. The AGAR for the 2023-24 financial year was approved at the Parish Council meeting held on 27th June 2024 and published on the Parish Council website.
2. Calbourne Parish Council has in 2024-25 incurred income and expenditure of less than €25,000 and is therefore not required to submit the full AGAR to the External Auditor.As in financial years prior to 2023-24, the submission of a

Certificate of Exemption signed by the Chairman and Clerk is again sufficient.

7.The Transparency Code for Smaller Authorities requires the publication of certain information on a website.On examination of information on the website, the Parish Council has provided a section of the website dealing with aspects of the Transparency Code and containing a policy document for compliance with the requirements of the code. It is my opinion that the information requirements as contained in the policy document satisfy the requirements of the code.

Presentation ofthe following documents on the website are requirements of the code and of AGAR in respect of the 2024-25 financial year —

I .Annual Report of the Internal Auditor section of AGAR.

2.Section I of AGAR — Annual Governance Statement.

3.Section 2 of AGAR — Accounting Statements.

4.Analysis of variances.

5.Year end bank reconciliation.

6.Notice of the period for the exercise of public rights.

Having regard to the above I am of the opinion that I have adequate assurance to complete and sign the Annual Internal Audit Report section of the AGAR.



Gareth Hughes BA (Hon) Former CPFA 15th April 2025