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### **Ansford Parish Council Internal Audit Report 2025/26**

The Internal Audit does not review and give full assurance of every action of the Council. The review of several sample transactions and governance procedures informs an opinion as to the functioning of the Council over the year 2025/26.

The accounts, minutes, supporting paperwork and website for Ansford Parish Council were made available to me for examination, both remotely and during a site visit on 22<sup>nd</sup> April, concluding with my report on 24<sup>th</sup> April 2026.

The record keeping, particularly in regard to the financial aspects of Council, was good and easy to navigate and the Council as a whole works hard to support and improve its local facilities and provide good service to its parishioners.

I understand that the Council has been experiencing a period of uncertainty over its future, but now that the Local Governance Review has been completed it can move forward with confidence in its future and work towards securing a permanent staffing solution. This will enable the Council to build on the strong foundations laid by the Financial Officer and establish more co-ordinated working practices between the financial and governance aspects covered by Council Officers.

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| <b>AGAR reference A</b><br>Appropriate accounting records have been properly kept throughout the year.   | YES |  |
| <b>AGAR reference B</b><br>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.    | YES |  |
| <b>AGAR reference C</b><br>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.                              | NO  | The Parish Council has not adopted adequate financial risk assessment or internal control policies. This matter was drawn to their attention in the 2024/25 internal audit but has not been addressed in 2025/26 |
| <b>AGAR reference D</b><br>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate. | YES |  |

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|---|-------------|--|
| <p><b>AGAR reference E</b><br/>Expected income was fully received based on correct prices, properly recorded and promptly banked; and VAT appropriately accounted for.</p>  | YES         |  |
| <p><b>AGAR reference F</b><br/>Petty Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for</p>   | NOT COVERED | No petty cash system operated                    |
| <p><b>AGAR reference G</b><br/>Salaries to employees and allowances to members were paid in accordance with the authority's approvals, and PAYE and NI requirements were properly applied.</p>  | YES         |  |
| <p><b>AGAR reference H</b><br/>Asset and investment registers were complete and accurate and properly maintained. This section/assurance should be extended to include loans to or by the authority</p>   | YES         |  |
| <p><b>AGAR reference I</b><br/>Periodic bank account reconciliations were properly carried out during the year</p>  | YES         |  |
| <p><b>AGAR reference J</b><br/>Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded.</p> | YES         |  |
| <p><b>AGAR reference K</b><br/>If the authority certified itself as exempt from a limited assurance review in the prior year, it met the exemption criteria and correctly declared itself exempt.</p>   | NOT COVERED | Limited assurance review carried out for 2024/25 |
| <p><b>AGAR reference L</b><br/>The authority publishes information on a free to access website / web page, up to date at the time of the internal audit in accordance with the relevant legislation</p>   | YES         |  |

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| <b>AGAR reference M</b><br>The authority, during the previous year, correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations. | YES            |   |
| <b>AGAR reference N</b><br>The authority complied with the publication requirements for the prior year AGAR  | YES            |   |
| <b>AGAR reference O</b><br>The authority has complied with laws, regulations and proper practices relating to digital and data compliance  | NO             | The Parish Council is not registered with the Information Commissioners Office.<br><br>An Accessibility Statement is missing from the website |
| <b>AGAR reference P</b><br>Trust funds (including charitable) The council met its responsibilities as trustee  | NOT APPLICABLE | The Parish Council is not a trustee   |

#### **Additional Comments and Recommendations:**

##### **PAYMENTS:**

Payments are correctly supported by invoices; however, invoices were not marked as independently verified and checked against the monthly payment list presented to Council. This payments list should also be signed off as independently verified on each occasion presented to Council for approval.

##### **BANK RECONCILIATIONS:**

It is noted that these are drawn up by the RFO monthly and presented to Council regularly. However, whilst the process is recorded in the minutes, no figures are recorded. For transparency it is recommended that the figures presented to Council for approval are either recorded in the minutes or supported by a published reconciliation.

##### **INSURANCE / PLAY AREA:**

Whilst I understand that this is a 'work in progress', clarity needs to be established regarding the ownership and responsibility for the play equipment at Fairfield as this will inform the Council's risk assessments and insurance needs.

##### **STAFF PAYMENTS:**

The National NALC pay award of April 2025 was not formally noted by Council. The Agenda of the September 10<sup>th</sup> 2025 meeting note it as an item to be considered, but the minutes record it as being resolved to roll over to the October 8<sup>th</sup> 2025. The item was not listed on future agendas.

WEBSITE PUBLICATION:

Publication of the most recently adopted policy documents is not consistent and needs to be reviewed. Although it is appreciated that, due to its turnover, the council falls between the two Transparency Codes the Council should, as best practice, strive to follow the Transparency Code requirements.

ACCOUNTING SOFTWARE:

The Council uses the Scribe accounting system. Whilst all entries examined are accurate, more comprehensive use of the accounting package (such as attaching invoices to each payment, identifying the 'power to spend' used for each transaction and recording the asset register) could be employed which would draw financial records together and therefore facilitate simpler checking and year end processes.

PERIOD OF THE EXERCISE OF PUBLIC RIGHTS:

The Notice of the Period of Public Rights was published on the website and covered the correct time period. However, the minutes of June 11<sup>th</sup> 2025 record different dates being confirmed to those on the published notice. If the dates approved at the meeting had been used, the period of Public Rights would have commenced before the AGAR documents had been approved by Council, which is incorrect. Care must be taken to ensure that Council approves the correct time period and that the minutes record the same dates as the published notice.

Claire Morrison-Jones

24<sup>th</sup> April 2026