

TETFORD & SALMONDBYH PARISH COUNCIL
INTERNAL AUDIT 2025/2026

I have carried out the audit of Tetford & Salmondby Parish Council for the year 1st April 2025 to 31st March 2026 and make the following observations and notes:

- | | |
|---------------------------|---|
| A ACCOUNTS (YES) | Receipts and payments have been entered on a spreadsheet and kept in the appropriate manner |
| B FINANCIAL REGS/INVOICES | Financial Regulations were approved, and invoices supported payments. |
| C RISK ASSESSMENT (YES) | Risk Assessment is in place |
| D PRECEPT/PROGRESS (YES) | Reports on bank balances were regularly noted, but I could not see in the minutes on line any reports of expenditure against budget items. |
| E INCOME/VAT (YES) | Expected income was received and paid directly into the bank. VAT for 24/25 of £1372.27 has been received (9/10/25) and VAT for the current year is yet to be claimed. |
| F PETTY CASH (N/R) | There is no petty cash held. |
| G SALARIES (YES) | It is noted that PAYE tax has been deducted and indicated as paid on the expenditure spreadsheet. |
| H ASSETS (YES) | The Asset Register is up to date |
| I RECONCILIATIONS (YES) | Regular bank reconciliations are included in the minutes |
| J ACCOUNTING BASIS (YES) | The correct accounting basis has been used. |
| K. EXEMPT (YES) | The Council properly declared itself exempt from review in 24/25 |
| L. WEBSITE (YES) | The Council's website contains all the relevant required information apart from there does not appear to be any notice of electors rights on the website for the year 24/25. However, it is noted that this had been done in the minutes. |
| M. PUBLIC RIGHTS (YES) | the minutes state this had been done, but it does not appear on the website. |
| N. PUBLICATION (YES) | The Council properly published the AGAR for 24/25 |
| O. DATA | the council has approved an IT policy unfortunately the link to the website wasn't working so I couldn't check the |

NOTES:

The minutes are properly noted on the website, however in order to read the minutes they have to be downloaded to Word, they are not available to view direct in the website. This means anyone who does not have Word (or office) on their PC or phone may struggle to access them.

The Councillors details page on the website is not working.

I note in the minutes for 9th July 25 that the AGAR form was sent to the External Auditor – should this just be the Declaration of Exemption Certificate.

It would have been useful to have either bank statements or on line banking printout to check payments.

J. Cooper

30th April 2026