

## Moderamen Auditing

### Internal Audit Report 2024/25



#### Internal Auditors Summary:

I have examined the accounts, minutes and supporting paperwork for Evercreech Parish Council year ending 31 March 2025.

The Council's internal controls, governance, and accounting are to a very good standard. This is the third year of the move from accounting software to a formatted Excel spreadsheet and it continues to work well, the layout of the reports is accessible for everyone. Possible that subtotals for each area could be added for improved understanding of the council's costs.

Paperwork received was just the minutes, the invoices and accounts were emailed, you can see the invoices are being checked by a councillor.

The website information continues to improve but, it would benefit from regular checking that all features are working. The Council is operating to a good standard and has passed the AGAR tests. Many thanks to the RFO who responded very quickly to a query, on a Sunday!

AGAR Box:	Yes / No:	
A	YES	Comments:
B	YES	Comments:
C	YES	Comments:
D	YES	Comments:
E	YES	Comments:
F	N/A	Comments: The Council does not operate a petty cash system.
G	YES	Comments:
H	YES	Comments:
I	YES	Comments:
J	YES	Comments:
K	N/A	Comments: The Council had a limited assurance review.

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L	YES	Comments: The Council is complying with the Transparency Code and has its principal policies on the website as well.
M	YES	Comments: Dates of the period for the exercise of public rights not recorded in the minutes.
N	YES	Comments:
O	N/A	Comments:

### Further comments and recommendations not affecting the AGAR checks:

#### May Meetings:

The council is holding two meetings on the same day in May. This need not happen, all the business can be completed in the one meeting, this meeting being called 'the annual council meeting'.

The first agenda item (item number one) must be the election of a chairperson for the municipal year.

The 2024 May meeting (the second one) approved the AGAR paperwork including the accounting statement before it received the end of year accounts.

#### Account Balances:

The payments made are being recorded in the minutes, in addition to this the current bank balances can be recorded as per the monthly back reconciliation.

#### Financial Regulations:

A new modal document was issued in 2024 (and updated again in 2025), the council should update to this modal document. Also, the modal document for standing orders has been reissued (2025).

#### Officers Contracts of Employment:

The HR Committee should consider opening a consultation with the staff to move them over to the new model document (approved by NALC & the SLCC).

#### Parish Council Website:

- Accounting statement 23/24 not complete (11a & 11b).
- Notice of public rights (23/24) missing two pages. Also, no address / phone number.
- Internal audit AGAR form 23/24 missing.
- HR meetings agendas / minutes not on website.
- Planning links do not take you directly to the application.
- 'Report it' like for roads/ pavements not working.

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### **Local Council Award Scheme:**

The council should consider applying for and obtaining the NALC local council award scheme bronze level award. This gives additional assurance to both councillors and residents that the fundamental standards have been achieved in the running of the council.



**Simon Pritchard PSLCC**

**Moderamen Auditing**

**councilaudit@outlook.com**

**6/04/2025**