



**A. Appropriate accounting records have been properly kept throughout the financial year.**

The Council maintains its financial records using the Scribe accounting system. The internal audit has confirmed that income and expenditure balances to the cashbook and is reconciled to the bank statements on a regular basis. The review has confirmed that there is a clear audit trail from the accounts to supporting documentation such as invoices.

The Council receives regular financial updates but it is not clear through the minutes the depth of this reporting.

**It is recommended that the financial reports including the monthly bank reconciliations are uploaded on the website under Supporting Documents for the meeting to significantly improve transparency.**

The opening balances in the cashbook agreed back to the 2023/24 accounts.

A sample of invoices have been inspected against the accounts for payment. No material differences were identified.

The accuracy of the year-end bank reconciliation details has been verified and accurate disclosure of the combined cash and bank balances have been stated in the AGAR, section 2, line 8.

**The Council has met this control objective.**

**B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.**

Financial Regulations are based on the older NALC template. The new models now reflect the requirements of the Procurement Act 2023 which was enacted in February 2025.

Please note that from 24<sup>th</sup> February 2025, both above and below threshold notices for new UK procurements will need to be published on Find a Tender: [Find a Tender](#). Contracts Finder has now been superseded.

Standing Orders are based on an older version of the NALC template and the limits between the two documents are currently not in line with the requirements.

**It is recommended that both documents be updated to reflect recent legislative changes to procurement and HR legislation.**

All other payments under Box 6 of the AGAR have increased from £32,957.86 to £37,665.67.

Invoices are recorded in the accounts software and list of payments are presented to Full Council at each meeting for approval.

A sample test has been undertaken and the following is confirmed:

- Payment agreed to the invoice.
- A sample of Payments have been checked against the bank statements to verify accuracy.
- Expenditure is appropriate.

The Council does not currently have a debit or credit card in place.

The Council is not registered for VAT and submits a VAT claim on a quarterly basis to HMRC. All four quarters have been submitted.

**The Council has met the requirements of this control objective.**

**C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these**

The Council has a Risk Policy in place and this was reviewed in May 2025.

The Council is insured with Clear Councils on a standard local council package for employer liability and public liability. Adequate cover is provided and the policy was in date at time of audit. This has also been compared to the asset register.

**The Council has met this control objective.**

**D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate**

Council had initial balances of £53,575.76 at the beginning of the year and these have increased to £59,656.54.

End of year bank balances are as follows:

<b>ACCOUNT</b>	<b>AMOUNT</b>
Lloyds Treasurers	£1,495.73
NatWest	£8,198.25
Lloyds Instant Savings	£30,422.39
NatWest 35 day	£15,489.31
NatWest 95 day	£26,019.51
<b>AGAR Total</b>	<b>£81,625.19</b>

The Council has Earmarked Reserves in place and these are updated on a regular basis.

The precept for 2024/25 was approved at the Full Council meeting on 3<sup>rd</sup> January 2024 (£16,000). The 2025/26 budget was approved on 29<sup>th</sup> January 2025 (£19,556).

Budget Monitoring reports are reviewed by the Full Council as part of the financial information presented.

**It is recommended that these be presented on at least a quarterly basis from the accounting system.**

**The Council has met this control objective.**

**E. Expected income was fully received, based on correct prices, properly recorded and promptly banked and VAT was appropriately accounted for.**

Precept as stated in box 2 is £16,000. This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £54,703.06, an increase of £5,132.36 over the previous year.

Council is responsible for the management of a play area. It normally has an independent inspection on an annual basis and issues identified are reported and addressed.

A sample has been tested during the year from the cashbook. The transactions were selected randomly and included items from each month of the 2024/25 financial year. No material differences were identified.

**The Council has met this control objective.**

**F – Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.**

The Council does not operate a petty cash account. **Not covered.**

**G - Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**

Staff costs per box 4 to the accounts are £21,221.24 compared to the previous year of £22,490.33.

Box 4. Confirmed that the Staff Costs as stated on the AGAR only include payments relating to the employment of staff.

A sample of payroll has been reviewed. Verified that gross pay was calculated correctly and all payments to HMRC have been submitted.

**The Council has met this control objective.**

**H - Asset and investments registers were complete and accurate and properly maintained.**

The Council maintains an asset register and this is available on the parish council website. A copy of the revised asset register has been provided but at present the total assets stated on the AGAR do not match the asset register. **Recommend this be reviewed before finalising.**

The Council currently one outstanding loan which was taken out in 2016. The remaining loan amounts to £72,185.

No long-term investments have been identified.

**The Council has met this control objective.**

**I – Periodic bank account reconciliations were properly carried out during the year.**

All the Bank Accounts are reconciled on a regular basis.

**Recommend that the reconciliations generated from the Scribe Accounting system be published on a monthly basis.**

**The Council has met this control objective.**

**J - Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.**

Dittisham Parish Council prepares its annual accounts on a receipts and payments basis as required as it has a turnover of less than £200,000 per annum

**The Council has met this control objective.**

**K: If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”).**

The Council was subject to a limited assurance review. **Not covered.**

**L: The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation**

Smaller authorities should publish:

- All items of expenditure above £100 (not currently being published);
- End of year accounts (published)
- Annual governance statement (published)

- Internal audit report (published)
- List of councillor or member responsibilities (published)
- Details of public land and building assets (published)
- Minutes, agendas and meeting papers of formal meetings (published)

**The Council has met this control objective.**

**M – In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).**

The Council published Sections 1 & 2 of the AGAR and the internal audit report.

The Public Notice is published on the Council's website. Dates were 1<sup>st</sup> July to 29<sup>th</sup> August 2024. This meets the 30 statutory days notice requirement but the dates were not correctly minuted at the Council meeting held on 26<sup>th</sup> June 2024.

**The Council has met this control objective.**

**N: The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes)**

The Council has published AGAR documentation from 2011/12 onwards and meets the 5 year publication requirement.

Under the Accounts and Audit Regulations 2015, authorities must publish the following information on the authority website/webpage:

Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- Section 1 - Annual Governance Statement 2024/25, approved and signed
- Section 2 - Accounting Statements 2024/25, approved and signed

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit
- Section 3 - External Auditor Report and Certificate
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review.

**The Council has met this control objective.**

**O – (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.**

The Council is not a sole trustee. **Not applicable.**