

## **INTERNAL AUDITOR REPORT**

### **DONINGTON PARISH COUNCIL**

**16<sup>th</sup> April 2025**

I have examined the records, financial and administrative, of Donington on Bain Parish Council for the purpose of end of year 2024 2025 and report as follows:

#### Accounting records (A) (yes)

Accounting records were properly and accurately kept throughout the year, and the Clerk forwarded clear spreadsheet of income/expenditure "cashbook"

#### Financial Regulations/Standing Orders (B) (yes)

Policies were adopted and followed

#### Risks (C) (yes)

All payments are supported by invoices and approved in the minutes, regular reports and updates on financial matters are noted.

#### Precept (D) (yes)

The process for setting the precept has been adequately undertaken

#### Income E (yes)

Income was supported by evidence and promptly banked where appropriate.

#### Petty Cash (F) (N/C)

There is no petty cash, expenses incurred by the Clerk are reclaimed on receipts.

#### Salaries (G) (yes)

The Clerk appears to use the Inland Revenue RTI system, although I still wonder why the Clerk pays the tax liability from her own account and then claims it back from the Parish Council. I note the Council considered this in their minutes of 3<sup>rd</sup> May, and felt that as the Council did not do internet banking that they felt this was the best way. Cheques can be paid to HMRC. I note the Clerk also types her own payslip and does not utilise the slip generated by the RTI system.

#### Assets (H) (yes)

The Assets Register is available and up to date.

#### Reconciliations (I) (yes)

Regular reports are submitted to Council and regular bank reconciliations undertaken at year end with a final bank reconciliation

#### Accounting Statements (J) (yes)

These are carried out properly as receipts and payments system.

#### Exemption 23/24 (K) (not applicable)

An audit was undertaken by Littlejohn and the comments posted.

#### Information on Website (L) (yes)

Information was clearly and correctly published on the website

Period Exercise Public Rights (M) (yes)

The notice for exercise of public rights was clearly published

Publication Requirements (N) (yes)

The authority complied with the publication

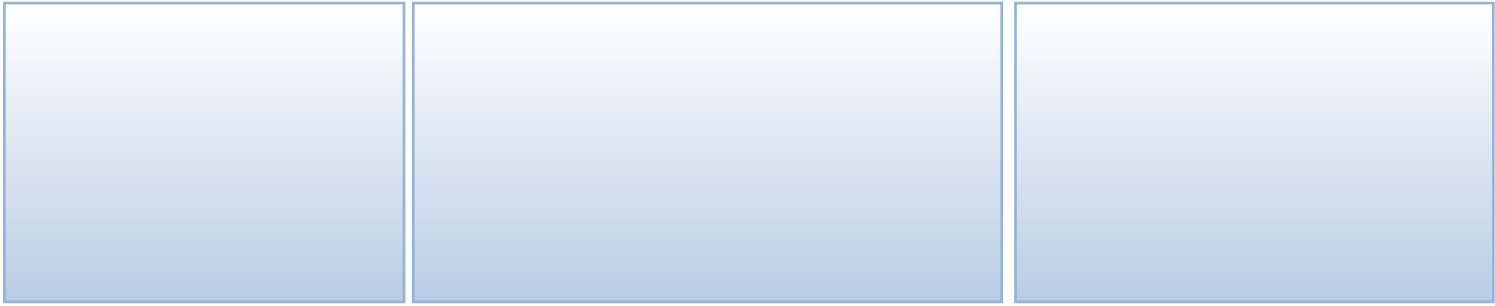
NOTES

My only observations is the method of paying tax due to HMRC as outlined in (G).

The Clerk presented the accounts in a clear manner with a good audit trail.

J. Cooper BSc

16<sup>th</sup> April 2025



Donington Parish Council

16<sup>th</sup> April 2025

INVOICE

To examining papers delivered and checking correct procedures have been undertaken.

Examining and ensuring payments were approved by Council

Examining website to view documents therein

FEE	£45.00
	<b>£45.00</b>

Cheques made payable to J. Cooper

BACS:

Sort 77-72-13

Account: 01299268