19 May 2025

Earswick Parish Council

Internal Audit for the Financial Year Ending 31 March 2025

I am pleased to report to Members that I completed my Internal Audit of the Parish Council for 2024-2025 on 11 May 2025. Members should be aware that my work cannot be relied on to identify the occasional omissions or insignificant error, nor to disclose breaches of trust or statute, neglect or fraud which may have taken place and which it is the responsibility of the Members of Council to guard against.

I would like to take the opportunity to thank Barry O'Connor, the Parish Clerk, for the assistance given to me in the conduct of the Audit.

Overview

Overall, the Council has GOOD internal controls in place surrounding the key financial systems, with appropriate books of account being properly kept throughout the year. Creditor payments were supported by invoices, approved and VAT properly applied and expected income was fully received, properly recorded and promptly banked.

Internal Audit Scope

The scope of this Internal Audit involved such testing and evidence of compliance as highlighted in the Joint Panel on Accountability and Governance (JPAG) practitioners' guide - March 2020. Specifically, in Section Four - Non-Statutory Guidance for Internal Audit and Annual Governance Statement (AGS) Assertion 6 -Internal Audit.

Observations

All notes and observations during the Internal Audit were satisfactorily answered/resolved. It is worth noting that Total fixed assets increased from £249,455 (2024) to £499,415 at year ending 31 March 2025. This was due primarily to the value of the Village Hall being increased by £235,400 to be in line with insurance policy values. At the conclusion of the audit I was able to sign the Annual Return without qualification.

James D McTurk FCA (Retired)