

Hatherton & Walgherton PARISH COUNCIL AUDIT 25/26

Summary of findings

1. 31.3.26 – Service charge fee recorded as £6.00 but on bank statement £7.00
2. Salary duplication adjustment on Bank Reconciliation recorded as £74.59 when it should be £75.49
3. Vat claimed on Insurance £20.59 – Insurance is Exempt
4. Missing Invoice G Laxton – Notice Board Magnets £24.03
5. Robs leaving present coded to mileage expenses – this should be coded differently
6. Balance per unity account is £5,712.95 not £5,713.95 as documented on Internal Audit Supporting Narrative

Conclusion

Given the value of the findings noted above I am happy to sign off the report however my recommendations are as follows;

1. Record vat on the cashbook so it easily identified and note when claimed so it clear for the audit. I have only focused on the 25/26 claim and assume everything prior was previously checked
2. Reallocate leaving present costs under another category for transparency