

## **INTERNAL AUDIT 2025/2026**

### **BOROUGH GREEN PARISH COUNCIL**

I am pleased to report to Members of Borough Green Parish Council that I have completed the year end internal audit of the Council's records for the twelve month period to 31 March 2025, following my audit visit and conversations with the Clerk on Monday 11 May 2026

I would like to thank the Clerk/RFO Mr Bernie Galopin for his help and assistance during my audit visit.

**PREVIOUS AUDITS** – I can confirm that Mazar's LLP signed off Section 3 of the 2024/2025 AGAR and there were no comments and this was approved by the Council and published on their website.

**MINUTES** – I read through all the Council minutes and paid special note of anything financial that was discussed. At each meeting all items that are needed to be paid are tabled for approval and the current state of the bank accounts is shown, so that the Members are up to date with the state of the Parish Council finances, and what is likely to be spent in the future.

**STANDING ORDERS, FINANCIAL REGS, RISK ASSESSMENT POLICY, FINANCIAL INTERNAL CONTROLS, DATA PRIVACY & USE AND RETENTION POLICY** – I am happy that the Council is following the up to date versions of these documents, including the new IT Policies; but it has to be remembered that they are looked at and updated in view of any changes in legislation on a regular basis, and approved by the Parish Council and dated accordingly.

**RISK MANAGEMENT** – All of the play equipment continues to be inspected on a regular basis by the full time groundsmen and annually by a ROSPA approved contractor, this is essential for people using the equipment and for the Insurance of the equipment.

**BUDGETARY CONTROLS** – The Finance Committee met on 19 November 2025 to discuss the Precept and Budget for the year 2026/2027, various figures for the precept were proposed together with the budget. At the Parish Council meeting held on 1 December 2024 the precept figure for the following year was discussed and an increase of 4.6% was proposed making the precept £272843 for the year. These figures are shown in the Minutes and placed on the website.

**BOOK KEEPING** – The accounts for the year in question are prepared on an accruals basis, and I could find no errors in the way that the accounts are handled.

**PETTY CASH** – There is none.

**PAYROLL** – There are still three paid employees, Clerk and two groundsmen. Appraisals were carried out and new rates of pay processed for the year. Payroll is carried out in-house

and monthly pay and payments to HMRC for tax and NI and KCC for pension are agreed by Members at their monthly meeting, and paid over accordingly.

**PAYMENTS** – A sample audit of invoices, April, July & December and March was taken, confirmed that they were agreed by the Members at their meeting and tallied with the bank statement.

**RECEIPTS** – These were accounted correctly for the year in question.

**BANK RECONCILIATION** – The bank reconciliation has been carried out and the figures agree with the statements from the bank as at 31 March 2026

**ASSET REGISTER** – The value of the Asset Register agrees with the figure put on the 2025/2026 AGAR return.

**VARIANCE REPORT** – This report had been filled in correctly and explanations, for variances over +/- 15%, explained the situation clearly.

**YEAR END PROCEDURES** – The AGAR for the year has been filled out correctly and is ready to be presented to the next meeting to be signed off ready for submission, with supporting documentation, to Mazar's LLP.

In my opinion Borough Green Parish Council is run in accordance with current Financial Regulations and Standing Orders and there is a transparency in the operating of the finances.

MARTIN FIELDER-WHITE

INTERNAL AUDITOR 2025/2026