

Dalton Piercy Parish Council

Internal Audit additional comments for the period ended 31st March 2026

I have completed my internal audit and can confirm that the bank reconciles to the cash book prepared by the clerk. All invoice documentation was complete.

There are a couple of things to note:

- The savings account statement covering June 2025 is missing. The clerk has explained that when the changeover of the new appointed clerk took place, the previous clerk was still receiving the bank statements. When the previous clerk returned these to NatWest, a block was put on the account, so no statements are now being issued. The parish are in the process of trying to reactivate production of these statements.
- There is a discrepancy of £1.00 on the VAT reclaim. The VAT has not been claimed on the delivery costs relating to Boston Seeds.
- Although the cashbook records all transactions as per the bank account, a few of the costs were missing from the allocation of cost columns. I have introduced a check column to the cashbook to show where these errors have occurred.
- The amount for staff costs on the AGAR report differs to that of my workings and the cashbook. I have asked the clerk to review and recalculate the report before submitting if required.