



Batcombe Parish Council

Internal Audit Report 2025/6

Internal Auditor's Summary:

This is the first year that I have been appointed as Batcombe Parish Council's Internal Auditor.

I collected the minute book, paperwork folder (including all invoices) and bank statements from the Parish Clerk's house and inspected them over the weekend of 2nd May 2026.

The Parish Council uses Easy PC Accounts accounting software; this is the first year this software has been used. Councillors can have read-only access to the software and this is what I was also set up with. The software is functionable, but basic.

The website is up to date and easy to navigate, it serves as a community website as well.

The Parish Council's internal controls and accounting operate to a very good standard. Many elements of the Parish Council's governance/paperwork/policies are above the average standard of other local councils of the same size.

AGAR Box:	Yes / No:	
A	YES	Comments:
B	YES	Comments:
C	YES	Comments:
D	YES	Comments:
		1) Recorded in the minutes of the December 2025 minutes that delegated authority is given to the Clerk to set the precept should the council not meet in January – this is unlawful 2) The precept was debated in quite some detail at the January 2026 meeting, but the minutes do not record the council making the final decision – this needs to be minuted.
E	YES	Comments:
F	N/A	Comments:
		The Council does not operate a petty cash system.
G	YES	Comments:
H	YES	Comments:

I	YES	Comments:
J	YES	Comments:
K	YES	Comments: The decision if to exempt or not, should be made by the council and recorded in the minutes.
L	YES	Comments:
M	YES	Comments:
N	YES	Comments:
O	YES	Comments:
P	N/A	Comments: The Council is not a sole Trustee to a Charity.

Further comments and recommendations not affecting the AGAR checks:

- 1) Interests: throughout the year various interests are declared, the minutes do not record that the councillor(s) then left the room for that item – if councillors are leaving the room this should be recorded, if they are not then some Code of Conduct training is recommended.
- 2) The meeting of the 6th August 2025 did not adopt any minutes, this was corrected at the September meeting.
- 3) Noted that the Clerk is claiming 40p per mile for travel allowance, the national rate is 45p per mile.
- 4) Didn't see the Staffing Committees' Terms of Reference, it needs to be clear what power such a committee has if one has been formally set up.

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