

Betchton Parish Council

Annual Governance and Accountability Return (AGAR) 2024/25

Annual Internal Audit Report 2024/25

Internal control objective column 'No' - implications and actions

Points A, B, C, D, E, G, H, I, J. Inadequate processing and recording of financial transactions during the early part of the year has put the Council at risk of inaccurate accounting, possible non-payment of PAYE and under-recovery of VAT.

Actions/internal controls have been put in place to address historical issues going forward. These should be reviewed early in 2025/26 to ensure they are being actioned and are sufficient. Annual VAT claims should be made on a timely basis.

Point K, L, M, N. Non-compliance with publication regulations (23/24) and Transparency code.

All publication requirements must be adhered to going forward, and actioned on a timely basis.

J Clarkson FCA

Davenport Accountants Ltd

16/4/2025