Jurassic Audits

Keeping Your Accounts In The Modern Era

13 Stileham Bank, Milborne St Andrew, Dorset, DT11 0LE

Phone: 07419 136735 **E-mail:** wayne.lewin742@hotmail.co.uk

02 March 2026

Ref Corfe Castle Parish Council
Customer No. JA009

Corfe Castle Parish Council
Internal Audit – First Visit

Dear Michelle,

Please find attached the internal audit report for 2025-26 as part of the first visit.
There are a few minor recommendations this year but none of these provide a material concern with regard to the financial records.
Most of the recommendations made are there to improve or clarify the processes of the Parish Council.

Website

It was found that the website conforms with the DCLG, Transparency Code for smaller authorities 2014.
It was noted that the Parish Council comply with the governance guidelines for Digital Data as outlined in the JPAG (now SAPPP) 2025.

Notes

1. December 2025 minutes had not been uploaded at time of audit.
2. I was unable to ascertain that the agendas had been uploaded within the full **3 clear working days prior to meeting,** other than the date signed by the Clerk on the agenda.
It is suggested to the Clerk to speak to the website manager to see this is possible.
3. Agendas and Minutes are uploaded in Word. It is suggested that this be done in pdf.
4. It is suggested that a pdf document be created with the agenda and all supporting paperwork. This would provide both Councillors and members of the Public a one times document for future reference.
However, the linking of the supporting paperwork is excellent.

Governance

I was satisfied that the Parish Council were compliant with their own polices and that these were compliant with the Local Government Act 1972.
I commend the Clerk on keeping these up to date in a fast-moving legative word of GDPR and IT policies.

Notes

1. It was observed that one payment voucher of over £500 for the purchase of plants, had neither a procurement policy in place, nor a minute that overrode the procurement level as detailed in your financial regulations.
It is essential that this is conformed with, not in the least to ensure that the Clerk and Members are protected against any potential accusation of unfairness in purchasing goods.
The Clerk explained the reasons, which are fully accepted in this instance.

Finance

All financial matters, in the main, were in great shape. I commend the Clerk for her good work.

Notes – Payment Vouchers

1. Every payment voucher must have some supporting documentation (even if a copy of the bank statement).
2. There was once instance where the invoice did not match the entry in the cash book and thus the payment from the bank. The Parish Council must ensure that the audit process of 'the Golden Thread' – invoice = cash book = payment from bank is adhered to.
3. There was one instance of invoice details not equalling total due. The Clerk quite rightly paid the lower amount, but members should in future consider returning the invoice unpaid if details do not match.

Notes – Budgets

1. I would like to commend The Clerk on an excellent budget setting procedure for the Precept.
I would suggest that at a minimum of every quarter, a budget report showing overall Precept spend (usually high in Q1) and individual cost centres be produced to Full Council.
In additional, it may be of benefit that the cost centre be annotated on the individual payment voucher.

Notes – Other Matters

1. Community Infrastructure Levy (CIL)
It was noted that the Parish Council was in receipt of CIL and I am delighted to see a specific reserve for these funds. However, a report must be produced and uploaded to the website of the income and expenditure of these monies, if not for any other reason than the funds may be recalled if not spent after 5 years. I suggest this is done on receipt or expenditure of these monies.

2. Expenditure over £500
Single payments over £500 should be listed in a separate table and uploaded to the website. For the size of Corfe Castle Parish Council, I suggest this is done quarterly.

Notes – Reserves

1. As with CIL, I was very pleased to see allocated specific reserves. Also – that the Parish Council has a designated policy of 75% of income/expenditure allocated to the general reserve, which falls with the guidance of 25-100% of income/expenditure.
Members must ensure that the collective reserves do not exceed 200% of income/expenditure, in other words, not hoarding cash for no particular purpose or projects.

I am delighted with the quality of work within the accounts, and the Clerk must be thanked for all her endeavours in this ever-increasing world of policies, legislation, guidance and governance.

Well, done all.

Yours sincerely

Wayne Lewin
Senior Auditor