

Clerk's Report for Finance and Resources 15th April 2025

Internal Auditor

The audit year 2024/25 was to be the final year of the current internal auditor, due to retirement. However, this has been delayed, and the auditor can continue for a further financial year.

The clerk recommends appointing the current internal auditor for a further year, after which time, the internal auditor provision will be reviewed. The internal auditor appointment needs to be ratified by full council.

This is an agenda item to recommend to full council that the internal auditor is appointed for the 2025/26 accounting year.

The final visit for 2024/25 is scheduled for 15th May 2025.

Change of accounting process to Income and Expenditure

The change of accounting process from receipts and payments to income and expenditure is taking place, which will require the restating of the Annual Governance and Accountability Return for 2023/24. The clerk has liaised with Scribe (accounting software) to ensure that this was undertaken correctly. The clerk has attended a number of training sessions regarding income and expenditure accounting, and the management of the year end process.

VAT126 Reclaim

The VAT126 reclaim has been submitted for the period 1 January 2025 to 31 March 2025.

Joint Panel on Accountability and Governance (JPAG)

The JPAG Guide, also referred to as Proper Practices, has been rebranded as Smaller Authorities Proper Practices Panel (SAPPP) for 2025. The updated document is available on the town council Sharepoint, in the accounts folder for the current financial year.

END OF REPORT