INTERNAL AUDIT REPORT
Year ending March 2025

I have reviewed all documents available on the Over Norton parish council website, as well as the bank statements, financial records and purchase invoices supplied to me by the clerk.
Overall the records kept, as well as the website information, agenda, minutes and policies are of good quality. Access to the public through the website is easy and all information kept up to date.

Here are the issues that need to be reviewed/addressed.

1. **Website**

The government has been encouraging councils to move their websites to a .gov.uk suffix. This is in line with representation of the parish councils as a form of local government and to make their presentation on the web more uniform & secure. The council also needs to transfer its electronic communications to e-mail addresses that have also a suffix .gov.uk.

2. **Employment contract of the clerk**

This is in order & up to date , however policies pertaining to employment as such appraisal, performance, grievance and disciplinary, health & safety need to be formally agreed, approved, and used as they may be required. They should form part of the policies & procedures available on the website.
As part of the annual appraisal of the clerk as your employee you need to consider appropriate training in order for the clerk to maintain and update her skills.

3. **Training**

More generally it would be good for both the clerk and the councillors to undertake regular training as well as refresher courses where appropriate. A budget for this already exists.

4. **Policies and Procedures**

Although these are in order, some need to be reviewed eg the new Financial Regulations that were made available in the Spring 2024 need to be adopted & amended as required.

5. Budgeting & Reserves

For a second year (as far as I can see) the council has run a surplus. This has been aided by a substantial VAT reclaim. More regular review of actual expenditure V budgeted would aid the council is setting a realistic precept as well as understanding when to action expenditure. There must be a more transparent recording as to the monies transferred to the village hall as to the purpose and need of these sums.

Some significant reserves now exist and it is quite urgent that they are allocated in some priority order manner, otherwise the precept currently set for app 400 residents is very high.

Eugenia Skelly
14 May 2025