

The Annual Internal Audit Report (page 3) - Explanation

The internal auditor has answered “no” to the objective “O. The authority has complied with laws, regulations and proper practices relating to digital and data compliance.”

The explanation for this is that he was advised by a councillor that the authority was not fully complying with the following paragraphs of its IT policy:

“8. Password and account security

Great Easton and Tilty Parish council users are responsible for maintaining the security of their accounts and passwords. Passwords should be strong and not shared with others. Regular password changes are encouraged to enhance security.

“11. Retention and archiving

Emails should be retained and archived in accordance with legal and regulatory requirements, Regularly review and delete unnecessary emails to maintain an organised inbox.

“13. Training and awareness

Great Easton and Tilty parish council will provide regular training and resources to educate users about IT security best practices, privacy concerns, and technology updates. All employees and councillors will receive regular training on email security and best practices.”

The Accounting Statements 2025-26 – Section 2 – Explanation

The entries in boxes 3 and 6 for 31 March 2025 have been restated to exclude trust transactions.

The Great Easton Parish Hall Fund is a registered charity of which the Parish Council is the sole (managing, not merely custodial) trustee. As such the Parish Council as trustee is able to reclaim any VAT paid by the charity and did so in the year ending 31 March 2025. HMRC made a payment into the Parish Council bank account. The Parish Council then transferred the amount received, to the charity.

However this receipt from HMRC and payment to the Parish Hall Fund, amounting to £516 (rounded to the nearest £1), should have been classified as trust transactions and excluded from the accounting statements for the year ended 31 March 2025. The amounts in box 3 (receipts) and box 6 (payments) have therefore both been reduced by £516 for the year ending 31 March 2025.