



## **REPORT**

### **Year ending March 2026**

I have reviewed all documents available on the East Challow parish council website, as well as the bank statements, insurance, financial records and purchase invoices supplied to me by the clerk. In addition, various reports as extracted from the Scribe accounting software.

Overall, the records kept, agenda and minutes are of excellent quality.

Here are the issues that need to be reviewed and/or improved.

#### **1. Website**

I have reviewed the information available to the public on the website. It is user friendly and contains all the information that is required of the council to publish and keep up to date.

You currently have a domain name & e-mail addresses that belong and are controlled by the council, therefore the council complies with Assertion 10. However, the optimum solution would be for the suffix to be .gov.uk as opposed to .co.uk to denote that the council operates within the public sector and not the corporate one.

A similar amendment would need to be undertaken for the e-mail addresses of the staff and councillors.


#### **2. Policies and Procedures of the council**

These are well laid out and kept up to date.

As the general insurance cover does not include losses and damage as a result of malicious attacks on data, procedures need to be put into place for the physical safety of data as well the digital methods used for its protection. Finally, a scheme of delegation would be a good instrument to have in place in case of unforeseen circumstances and to enable the clerk to continue with the basics of her/his work.

#### **3. Efficient Use of Resources**

As mentioned often in the minutes, there are always unexpected expenses to be covered. There are not any significant instruments in the hands of the council to generate income. However, a pooling of bank balances into an



interest paying account must be acted upon without delay. There has been a discussion of the EMRs (ear marked reserves) to be put into an interest bearing account. I think if the majority of the council cash balances were moved there, a sizeable amount of interest can be obtained over the course of a year.

Further I feel that this opportunity needs to be taken and reduce the current accounts to just one and progress into abandoning the use of cheques in favour of direct bank payments. Cheques as instruments of payment are vulnerable in a lot of ways and the delay in cashing them by the other party sometimes renders them useless and creates a constant admin task for the RFO to reconcile the bank balances. I encourage you to see this as an improvement on the efficiency of the RFO.

#### **4. Minutes Noting**

It would be a good idea to record that the meeting is quorate as part of the setting out of the minutes.

Please ensure that all monies received are minuted as to their source and purpose and all expenditure has been agreed as to its purpose before it is approved to be paid. I note that a sum of money to the Village Hall has been given and although this may be a standard/annual practice, there is no reason given as to the purpose of the support.

Perhaps a method of mentioning the power under which expenses are approved can be added to the minutes in the payments section. This will ensure that expenditure undertaken falls under the powers of the council.

#### **5. Budgeting & Reserves**

I have had sight of the budget set in 2024/25 for 2025/26 and the setting of the precept for 2025/26 and this is in order. In addition to the specific grant reserves held there are adequate general reserves to enable the council to operate for a period of months should there be disruption in the levels of government above it.

Eugenia Skelly  
28 May 2026