

PENCOMBE GROUP PARISH COUNCIL

NOTE ON NON-COMPLIANCE ON INTERNAL AUDITOR'S REPORT

The Internal Auditor noted that one payment for £2.60 had not been properly authorised by Council as a petty cash payment. The petty cash payment was part of a refund payment to the Clerk who had purchased a new domain for the combined villages' website. This refund was authorised at the Council meeting on 25 February 2025.

Unfortunately when making the refund only the ex-VAT price had been refunded (£12.99). The simplest way to obtain the additional £2.60 was to use petty cash which seemed entirely acceptable given that Council had approved the transaction. However, the auditor disagreed and the non-compliance stands.

Given the difficulty of using petty cash in a way acceptable to the auditor the petty cash account will now be closed.

Allan Drew

Parish Clerk

June 2025