

Comments on Internal Audit 2025-26

Our Internal Auditor kindly noted that Teston Parish Council was in a difficult situation with the departure of its Clerk in early 2026.

That departure was fairly abrupt. While the subsequent Clerk/RFO gap could have been addressed via a locum, it was judged that it would be preferable for Councillors to cover the gap to ensure knowledge of Teston was available and applied whenever necessary.

As a result, the Chairman assumed the role of Interim Clerk and another Councillor, a qualified accountant, assumed the role of Interim RFO – both have been in position for several years. Third parties were notified accordingly and the Web Site updated.

It is appreciated that this is not best practice, but was felt preferable to use of a locum without local knowledge. The search for a new Clerk/RFO is underway.

We offer comments on the Internal Report.

1. Mazar's report for the previous year, 2024-25, was reviewed by Councillors after receipt, then again at our meeting on 26th May 2026, when 2025-26 AGAR was processed. There were no minor issues for 2024-25.
2. Calculation of Clerk's tax and any NI. The Chairman has utilised the Basic PAYE Tool since at least 2020-21 to maintain separation between reporting to HMRC and preparation of wages cheques by the Clerk.
3. Those Basic PAYE Tool calculations were in error, because the then Clerk had been entered as paid two-weekly, rather than monthly. With the assistance of HMRC Helpline, that error has now been corrected. It made no difference to tax, but NI will be corrected via the HMRC Direct Debit arrangement.

June 2026