

Aylesford Parish Council

Finance Advisory Sub Committee

Minutes of the Meeting held on Tuesday 1 September 2026 in the Aylesford Parish Council Offices, Aylesford

Present: Councillor Mrs Gadd (Chair) and Councillors, Miss Anderson, Balcombe, Davies, Mrs Eves, Gledhill, Hammond, Netzel, Rillie, Sharp, Smith and Sullivan.

Melanie Randall (Clerk of the Council)

1. Apologies for Absence

Apologies for Absence from Councillors Mrs Birkbeck, Chapman, Fuller, Ludlow, Ms Oyewusi, Mrs Waters and Williams were received, and the reasons for absence agreed.

2. Declarations of Interest

There were no declarations of interest additional to those contained in the Register of Members Interests.

3. Minutes of the last meeting held on 4 August 2026

It was **Resolved** that the Minutes of the meeting held on 4 August 2026 be approved as a correct record and signed.

4. Any Matters Arising from the last Minutes

There were no Matters Arising.

5. S:137 Donation Requests

There were no requests.

6. Grant Requests

There were no requests.

7. External Auditor Report

The Clerk reported that the External Audit did not identify any issues and the Annual Governance and Accountability Return is in accordance with proper practices.

The following other matters were raised

Box 11 of Section 2 of the Annual Governance Return (AGAR) has been incorrectly completed. the Council has recorded 'No' where 'Yes' would have been appropriate, as it does not act as a sole-managing trustee and should therefore confirm the exclusion of trust fund transactions. Although he intended position can be inferred from other disclosures within the AGAR, it is acknowledged that the updated wording of the 2025/26 form may have contributed to the misinterpretation. The external auditor reminds the Council of the importance of accurate completion of all assertions to ensure clarity and compliance with proper practices.

The Clerk said that the wording used on such important forms should be easy to understand for all capabilities, so there is no chance of misunderstanding.

Minor scope for improvement in 2026/27 – detailed within the Completion Letter

1. The variance analysis provided by the Council did not fully cover the Box 9 fixed assets variance, where a full explanation is required of the variance between the years. They understand this may be due to a lack of clarity within the significant variance template released in 2024/25. The exact variance was £2,032.50 and the variance template came out at £2,033, which is rounded up, it always has been a requirement to round up or down to the nearest pound. Going forwards it seems the external auditor wants the variance template to show the exact figure to the penny.

The Council is required to explain any variance of 15%, the assets variance was 0.14%, therefore no explanation was required. The external auditor made it clear in email correspondence that the assets now require explanation no matter what the variance, this has not been the case in previous years. The Clerk will ensure this is actioned at every audit going forwards.

2. Regarding Internal Control Objective 'K' on the Internal Audit Report "if the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt" was ticked 'Yes' by the internal auditor when the Council was not exempt in 2024/25. The box should have been ticked 'not covered'. In future, the Council should ensure the Annual Governance and Accountability Return (AGAR) is completed accurately. This was noted but members felt that the responsibility for the Internal Audit Report being completed accurately is not that of the Clerk but of the Internal Auditor.

8. Any Other Correspondence

There was no Other Correspondence.

9. Duration of Meeting

8:52pm to 9:05pm.