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Annual Return Section	Process	Findings	Recommendations and actions
A	Bookkeeping Arrangements	Appropriate books of accounts have been kept properly throughout the year and are well maintained with audit trails.	No further recommendations.
B	Council's Financial Regulations have been met with regard to expenditure	Financial Regulations have been reviewed during 2025/2026. The Council’s Financial Regulations have been met in that appropriate authorisations have been given for each level of expenditure. Payments were supported by invoices, and expenditure was approved and VAT appropriately accounted for.	No further recommendations.
C	Review of Standing Orders	Standing Order have been reviewed during 2025/2026.	No further recommendations.
C	Review of Internal Controls	The Council does have adequate provision.	No further recommendations. It is noted an Internal Financial Controls Policy and an Internal Financial Controls Checklist is being considered by the Council in May 2026. It is noted that a Grant Awarding Policy is being considered by the Council in May 2026.
C	Review of Risk	During 2025/2026, the Council has	No further recommendations.

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	Assessment	assessed the significant risks to achieving its objectives using their Risk Assessment.	
D	Budgetary Controls (Precept requirement)	The annual Precept requirement resulted from a budgetary process.	In the minutes of the meeting on 12 December 2024, the total budget figure should be stated, along with the anticipated receipts and payments. The precept figure should then be agreed and minuted. The minutes of 12 December 2024 refer to the budget for 2025/2026 as being an appendix to the minutes, but it is not published with the minutes.
D	Budgetary Controls (Budget monitoring)	Progress against the budget was monitored and minuted regularly.	No further recommendations.
D	Reserves were appropriate	The Council does have a Reserves Policy.	No further recommendations.
D	The final outturn is in line with expectations	The final outturn was materially in line with expectations.	No further recommendations.
E	Review of burial fees	Reviewed annually.	No further recommendations.
E	Review of allotment fees	Reviewed annually.	No further recommendations.
E	Review of hall hire fees	Reviewed annually.	No further recommendations.
E	Income controls	Expected income was fully received and properly recorded.	No further recommendations.
E	VAT	VAT had been appropriately	No further recommendations.

Annual Return Section	Process	Findings	Recommendations and actions
		accounted for.	
F	Petty cash controls	Petty cash is not operated by the Council.	No further recommendations.
G	Payroll controls	Salaries to employees were paid in accordance with Council approvals.	The Home Working Allowance is not subject to tax up to £26 per month. The Council should seek advice as to whether tax is due on this higher rate of £50 per month.
H	Asset Controls - all material assets correctly recorded	The Asset Register has been reviewed but has not been published on the website.	Asset Register be published on the Council's website.
H	Asset Controls - all additions and removals correctly recorded	Items have been added and removed this financial year.	No further recommendations.
H	Asset Controls - all Deeds and Titles established and shown on register?	Deeds and titles have been established; they are shown on the Register.	Deeds and titles be shown in the Register.
H	Investment Registers	The Parish Council has adopted an Investments Policy.	No further recommendations.
I	Bank Reconciliations	Periodic and year-end reconciliations were properly carried out.	No further recommendations.
J	Accounting Statements	The Accounting Statements prepared during the year were prepared on the correct accounting basis and were supported by an adequate audit trail.	No further recommendations.
K	Limited Assurance	The Council does not meet the	No further recommendations.

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	Review Exemption	exemption criteria.	
L	Information published on website	The information is available.	No further recommendations.
M	Exercise of Public Rights	The Parish Council published the exercise of public rights notice on the website and noticeboard with the following dates: 3 June to 14 July 2025.	No further recommendations.
N	AGAR publication Requirements	The Parish Council has not complied with the publication requirements for the 2024/2025 AGAR.	Notice of the Conclusion of the Audit for 2024/2025 be published on the Council's website.
O	Digital and Data Compliance	The Council has not complied with the laws, regulations and proper practices relating to digital and data compliance.	See recommendations below.
P	Trust funds (If applicable) – the Council met its responsibilities as a trustee	The Parish Council does not operate as a trustee.	No further recommendations.

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Transparency Compliance 2024/2025

Process	Criteria	Findings	Recommendations and actions
Review of Internal audit action plan 2024/2025 has been considered and actioned.	Good Practice	The Internal Audit for 2024/2025 has been reviewed.	No further recommendations.
Statements of Accounts (accounts for year ending 31 March 2025) agreed and reconciled to the Annual Return (Section 2 Accounting Statements)	Section 2 of the Annual Return is complete and accurate and reconciles to the Statement of Accounts.	Statement of Accounts not on Council's web site, unable to reconcile.	Publish the Statement of Accounts for year ending 31 March 2025 on the Council's website.
Compliance with the Transparency Code	**Whilst the Parish does not fall into the criteria for Councils below the £25k threshold, it is good practice to conform to the criteria and publish the items below.**		
Compliance with the Transparency Code	1) Expenditure over £100 is recorded on the Council website	Unavailable on the website.	Publish on Council's website.
Compliance with the Transparency Code	2) Annual Return published on the website	Available on the website.	No further recommendations.
Compliance with the Transparency Code	3) Explanation of significant variances	Available on the website.	No further recommendations.
Compliance with the Transparency Code	4) Explanation of difference between Box 7 & 8 if applicable	No differences.	No further recommendations.
Compliance with the Transparency Code	5) Annual Governance Statement recorded	Available on the website.	No further recommendations.
Compliance with the Transparency Code	6) Internal Audit Report Published	Unavailable on the website.	Publish on Council's website.
Compliance with the Transparency Code	7) A List of Councillors' responsibilities	Available on the website.	No further recommendations.
Compliance with the Transparency Code	8) Details of Public Land and Building Assets	Unavailable on the website.	Publish Asset Register on Council's website.

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Process	Criteria	Findings	Recommendations and actions
Compliance with the Transparency Code	9) Minutes & Agenda	Available on the website.	No further recommendations.
Compliance with the Transparency Code	10) Notice of Exercise of Public Rights	Available on the website.	No further recommendations.
Compliance with the Transparency Code	11) Bank Reconciliation as at 31 March 2025	Unavailable on the web site.	Publish on Council's website.
Compliance with the Transparency Code	12) External Audit Report minuted and published on web site.	Available on the website.	No further recommendations.
Compliance with the Transparency Code	13) Notice of the Conclusion of the Audit for 2024/2025	Available on the website.	No further recommendations.
Compliance with the Transparency Code	13) Certificate of Exemption	N/A	N/A

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Further Recommendations

Process	**Criteria**	**Findings**	**Recommendations and actions**
Code of Conduct	Code of Conduct be adopted annually	Council has not adopted the Code of Conduct in 2025/2026	The Code of Conduct be adopted annually.
General and Sexual Harassment Policy	Adoption of the NALC Policy	Policy has not been adopted	The Council to consider adopting the policy to provide protection to staff as well as the Council.
Civility and Respect Pledge	Support of the Pledge	Pledge has not been supported by the Council.	The Council to consider adopting the NALC Pledge. https://www.nalc.gov.uk/campaigns/civility-and-respect/civility-and-respect-pledge.html
Training	Regular training for Councillors and the Clerk	Clerks has attended regular training, but Councillors have not.	Councillors should attend regular training offered by OALC. Council should cover the costs of the Clerk's training courses as his continued CPD is of benefit to the Parish Council

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Digital and Data Compliance

Process	Criteria	Findings	Recommendations and actions
Email Management (Assertion 10)	Every authority must have a generic email account hosted on an authority-owned domain	Council has an authority-owned domain and Councillors and the Clerk have Council email addresses.	No further recommendations.
Website Accessibility Compliance (Assertion 10)	All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018 (where applicable).	The website does not conform to the Accessibility Guidelines.	The Council's website must conform to the new Guidelines.
IT Policy (Assertion 10)	All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone – clerks, members and other staff – should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.	The Parish Council does not have an IT Policy.	The Council must adopt an IT Policy. It is noted that an IT Policy is being considered by the Council in May 2026.

Freedom of Information and Data Protection (Assertion 10)	Appropriate policies in place	All appropriate policies are not in place. The Council has adopted and published on its web site a Privacy Policy and an Accessibility Statement. The Council has adopted a Data Deletion Policy and a Document Retention Policy, but they are not published on the Council's website.	The Council must adopt a Date Protection Policy, Freedom of Information Policy and Freedom of Information Publication Scheme. Council to also consider additional polices including Privacy Notice for Staff and Councillors, Subject Access Request (SAR) Procedure, (template available on NALC web site), Data Breach Policy and Data Roadmap. If the Council received a SAR, it would be helpful to the Council to have a procedure in place to address the issues. All policies be published on the Council's web site.

Theresa Goss
Internal Auditor
23 April 2026

WTG
CONSULTANTS