

20<sup>th</sup> May 2025

Jane Mullane  
Clerk to the Council  
Weston on the Green Parish Council

Dear Jane,

**Re: Review of matters arising from Internal Audit for 31<sup>st</sup> March 2025**

Following our online review, and review of your draft AGAR Form 3, please find below the list of matters arising.

The records and systems for the Council are generally in good order, and I highlight some areas for improvement below, along with specific guidance on how to remedy any “No” answers on the Annual Internal Report 2024/25 of the AGAR Form 3. Due to these “No” answers, the Council will need to consider very carefully, it’s answers to the Annual Governance Statements, and prepare explanations on how you will address the weaknesses identified.

The Internal Audit was carried out in accordance with the [Audit and Accounts Regulations 2015](#), and the guidance and instruction in the [Practitioners Guide 2024](#).

Test	Matter Arising	Recommended Action	Parish Council Response/Actions
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>		
	The records of the council comply.		✓
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</i>		
	The Council should note that new model versions of both the Standing Orders and Financial Regulations have recently been issued.	To update the Standing Orders and Financial Regulations to the new model versions at the earliest opportunity for use throughout 2025-2026.	✓ 2025 versions of Financial Regulations and Standing Orders were approved at 7 <sup>th</sup> May 2025 PC meeting.

C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>		
	<p>The Effectiveness of Internal Audit has not been reviewed.</p> <p>The Internal Audit Report was reviewed and minuted at the June meeting, but not specifically the effectiveness of that internal audit.</p> <p>From JPAG: 1.20 Review of effectiveness — Regulation 6 of the Accounts and Audit Regulations 2015 requires the authority to conduct a financial year review of the effectiveness of the system of internal control. The review needs to inform the authority's preparation of its annual governance statement.</p>	<p>To ensure the Effectiveness of Internal Audit is completed this year.</p> <p>Examples reports which could be considered include: <a href="#">Nash</a> <a href="#">Mills PC</a> <a href="#">Highmo</a> <a href="#">or PC</a></p>	<p>A report on the Effectiveness of Internal Audit FY 2024/25 has been drafted. The report is an item on the agenda for approval at 4<sup>th</sup> June 2025 PC meeting ahead of discussion regarding the Annual Governance Statement on the AGAR form.</p>
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate.</i>		
	<p>The Clerk has confirmed that in year the budget is reviewed against each budget code, explaining where to find it in the Council's internal documents, but there is little evidence of the content of this in the minutes, other than it is review.</p>	<p>For transparency and to allow the electors to see the content of such reviews, I would expect to see this analysis in appended meeting papers or in the minutes themselves, as the permanent record of the content of such reviews.</p>	<p>✓ The Councillors and public attending the Parish Council meetings receive a full breakdown of income and expenditure by budget line each quarter. The electors are able to see the content of the quarterly reviews on the website (summary, bank reconciliation, income). The specific breakdown by each budget line will be added to the website going forwards from Q4 FY 2024/25 to aid transparency.</p>
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>		
	<p>The records of the council comply</p>		✓
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for.</i>		
	<p>Petty Cash not held</p>		✓
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI</i>		

	<i>requirements were properly applied</i>	
	The records of the council comply	✓

<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>		
	The records of the council comply		✓
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>		
	The records of the council comply		✓
<i>J</i>	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>		
	The records of the council comply		✓
<i>K</i>	<i>Certified Exempt in prior year.</i>		
	N/A		N/A
<i>L</i>	<i>Transparency Code</i>		
	The drop-down menus have low contrast, as they are semi-transparent over highly detailed photographs.	Consider updating the menu to be opaque, not transparent, to increase read-ability.	A good point raised and this has been outlined to the PC's website provider to see if the contrast can be improved.
<i>M</i>	<i>Public Rights</i>		
	The conclusion of external audit is on the website in .docx format, this flags up on some machines as a potentially dangerous file.	Ensure all documents are uploaded in for example .pdf format, to prevent errors and readability issues.	✓ An error – documents are normally uploaded in .pdf format. This document has been amended already and uploaded as a .pdf file.
<i>N</i>	<i>Publication of prior year AGAR</i>		
	The records of the council comply		✓
<i>I</i>	<i>Trust Funds</i>		
	N/A		N/A
<i>P</i>	<i>Borrowing</i>		
	The records of the council comply		✓

<b>Other</b>	<b>Other Matters</b>		
	The Clerk holds neither ILCA or CiLCA	The Council should consider supporting the Clerk to complete CiLCA qualification. Whilst they are clearly a competent Clerk, CiLCA will support their confidence, ability to support the parish, and potentially lead to the Council having General Powers of Competence after the next election.	Training to be considered and discussed between the clerk and HR lead.
	The Council does not have a Biodiversity Policy, or a Sexual Harassment Policy	The Council should consider implementing policies to ensure they are meeting their legal requirements with respect to both of the relatively new pieces of legislation relating to each of these topics.	Both policies to be considered during FY 2025/26.
	Councillors do not have council specific email addresses linked to the Council's .gov.uk address.	Assertion 10 - Digital and data compliance which will be on the 2025-2026 AGAR, states: "Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality." In this year, all councillors should move to @westononthegreen-pc.gov.uk email addresses.	Historically specific emails addresses linked to our domain name were too costly to the Council. With the changes to the requirements for the sector the clerk has enquired again and these are now free. The item is on the agenda for discussion at 4 <sup>th</sup> June 2025 PC meeting.
	The Parish Council website publishes in full, copies of "The Good Councillor Guide" and the "Good Councillor's Guide to Finance". These are NALC copyright documents, and should not be reproduced, members of NALC can access them for free through their registration.	These documents should be removed from the website at the earliest opportunity.  They appear on multiple pages of the website.	✓ Documents already removed completely from website.

	The Council owns Edition 11 of Local Council Administration (the Yellow Book)	Since Edition 11, a number of items have been added to the yellow book, including GDPR legislation amongst other items. Consider purchasing the latest edition at the earliest opportunity. It is anticipated edition 14 will be released in October this year, it may be pertinent to wait until this is available to pre-order.	Council to purchase Edition 14 of the yellow book following its release in October 2025.
--	---	---	--

The Council should commend their Clerk on their administration of the Council. Weston on the Green PC is an active parish with plenty to keep the Clerk busy!

I would advise that the Clerk considers reordering the meeting papers on the website, so the newest is always at the top. When reviewing the whole year of minutes moving from December 2024 to January 2025, means scrolling rather a long way, were the papers organised newest first, they would seamlessly run in to each other as the year changes. *This has been noted and agreed, clerk to make the changes to the website when a review is undertaken in 2025.*

Please find attached my invoice for the agreed fee.

The Clerk or the Council Members are welcome to contact me if there are any queries regarding the content herein. Should you wish to engage me for 2025-2026, please do let me know, and I can provide you an engagement letter for the Council to consider, as this was an emergency audit, no rolling engagement was included in the terms.

Yours Faithfully,



Mrs L White



Mrs L White | 13 Wallingford Road, South Stoke, RG8 0JD | LWhite.Auditing@gmail.com



Mrs L White | 13 Wallingford Road, South Stoke, RG8 0JD | LWhite.Auditing@gmail.com