Leicestershire and Rutland ALC | IAS

Narrative Internal Audit Report

to be read in conjunction with the Annual Internal Audit Report in the
Annual Governance and Accountability Return 2025 - 2026

Name of Authority:	Edith Weston Parish Council		
Name of Internal Auditor:	Keith Read	Year ending:	31 March 2026
Date audit carried out:	12/06/2026	Date of report:	22/06/2026

As internal auditor, I confirm that I am independent of your authority and competent as required by the Smaller Authorities Proper Practices Panel (SAPPP) *Practitioners Guide*. I confirm that I have no connection with your authority that will conflict with my role as internal auditor and that I am not involved in any aspect of decision-making, management or control of your authority.

Internal audit is the periodic independent review of an authority's internal controls. This should result in an assurance report designed to improve the effectiveness and efficiency of the activities and operating procedures under the council's control. Managing the authority's internal controls should be a day-to-day function through its staff and management and not left for internal audit. It would be incorrect to view internal audit as the detailed inspection of all records and transactions of an authority to detect error or fraud. This report is based on the evidence made available to me and consequently the report is limited to those matters set out below.

The proper practices referred to in the Local Audit and Accountability Act 2014 and Accounts and Audit Regulations 2015 are set out in the *Practitioners Guide.* This is a guide to the accounting practices to be followed by local councils which sets out the appropriate standard of financial reporting to be followed.

- Section 4.11 of the *Practitioners' Guide* asserts that the personal, financial and professional independence of the appointed person or firm should be reviewed every year.
- Section 4.16 requires that authorities should carry out a review of the effectiveness of their overall internal audit arrangements, at least once each year.
- In addition, section 1.38 specifies that the authority is required to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.

Failure to take appropriate action may lead to a qualified audit opinion.

This report is addressed to your chair for circulation to all members. It should be considered in a meeting of the full council or parish meeting.

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To the Chair of Edith Weston Parish Council

In accordance with the terms of my engagement I have undertaken a review of Edith Weston Parish Council's records, policies and procedures for the financial year ending 31st March 2026 and I enclose a completed and signed Annual Internal Audit Report for the AGAR 2025/26.

The internal audit exercise was compiled following independent tests/checks being undertaken using various financial records, documents, agenda's, minutes etc both through the official website and during a Zoom audit meeting with your Clerk Joseph Preston on 12th June 2026.

The testing for evidence of compliance is against the 20 segments contained in the LRALC Internal Audit Service Checklist and the 16 statements in the Annual Governance and Accountability Return (AGAR).

The following topics were reviewed with the following outcomes and audit trails:

Reports from internal and external auditors 2024-2025

All smaller authorities	
Have comments from the internal audit 2024-2025 been considered and addressed?	
Comment from internal auditor 2024-2025	**Response from internal auditor for this report**
Minutes and Agendas (if more than one page) would benefit from a consistent document footer (or header) identifying owner, title, date and page number similar to the excellent footers seen on policy documents. Add a footer (or header) to all minutes and agendas (if more than one page) so that each page is clearly identified.	Both agendas and minutes have a great footer clearly stating the title, date and page numbers, examples checked 18/08/25, 24/11/25 & 30/03/26. **CLOSED**
Councillors are not summoned to attend PC meetings on the agenda, i.e. current wording is "The next meeting of the Edith Weston Parish Council will be held on Monday 24th June 2024 at 7.15pm, in the Edith Weston Village Hall. The agenda is set out below." Ensure agenda summons Councillors to attend, i.e. "The Councillors of Edith Weston Parish Council are hereby summoned to attend the Parish Council meeting to be held on 24th June 2024 at 7.15pm……..".	Councillors are clearly summoned to meetings i.e. "The Councillors of Edith Weston Parish Council are hereby summoned to attend the Parish Council meeting .." examples 18/08/25, 24/11/25 & 30/03/26. **CLOSED**
In the minutes a Councillors absence is recorded as i.e. "It was resolved to accept apologies from Councillor…". This is good but absences need to be received and "approved" and minuted as such. Ensure any Councillor absence is formally considered and approved (or not) and minuted as such.	Minutes now state, "It was resolved to consider and approve apologies for absence received from..." examples 29/09/25 & 19/01/26. **CLOSED**
In the minutes of 25/11/24 a Councillor had declared an interest in item 117/24 bullet point 2, but it is not clear whether they were excluded from the discussion or vote. It should be minuted in that item(s) that the Councillor took no part in the discussion or voting process.	There was only one declaration of interest in minutes 23/02/26 (130/25) re item 138/25i re planning but there was no pecuniary interest. **CLOSED**
Both Standing Orders and Financial Regulations use the NALC Model SO & FR although this is not stated and there is no explanation that the bold text in both the documents relate to mandatory requirements. Suggest an introductory paragraph explaining that they are based upon the appropriate NALC Model document and explain the meaning of the bold text.	The agenda for 19/05/25 AMPC has a much better listing of reviewed items according to Standing Orders section 5j but there are some other concerns, so I am closing this recommendation as it fundamentally address the concern and raising a new one. **CLOSED**
Both Standing Orders and Financial Regulations use the NALC Model SO & FR although this is not stated and there is no explanation that the bold text in both the documents relate to mandatory requirements. Suggest an introductory paragraph explaining that they are based upon the appropriate NALC Model document and explain the meaning of the bold text.	Both Standing Orders and Financial Regulations state that they use the NALC Model SO & FR, both also explain that bold text relates to mandatory requirements. **CLOSED**
There are no documented policies covering Equal Opportunities or Complaints, the Complaints Policy should include vexatious complaints. PC needs to create and approve an Equal Opportunities and Complaints Policy, Complaints Policy needs to include vexatious complaints and could either be incorporated with the Bullying and Harassment Policy or perhaps the PC signing up to the NALC "Civility & Respect Pledge", there are sources of information available including LRALC.	There are now policies in place covering Equal Opportunities, Complaints, Code of Conduct and Bullying and Harassment which address the recommendation. **CLOSED**
Please add additional boxes as required. *If the internal auditor had no recommendations or comments, please record None rather than deleting this table.*	

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Smaller authorities subject to a Limited Assurance Review for 2024-2025	
Have comments from the external audit 2024-2025 been considered and addressed?	
Comment from external auditor 2024-2025	**Response from internal auditor for this report**
The council has answered 'yes' to assertion 4 of Section 1 of the Annual Governance and Accountability Return which relates to how the Notice of Public Rights was advertised within the financial year 2024/25. Therefore, it relates to the Notice announcing the public right to review the 2023/24 return which was published during 2024/25. As noted in the Auditor Report last year, this notice was not correctly advertised therefore this assertion should have been answered 'no'.	The new Clerk and Councillors acknowledge the mistake and will ensure it is done correctly in future.
A review of the Finance Section on the council's website has found that the council has not fully met the requirement of the Accounts and Audit Regulations 2015, Regulation 13 (1) which states that the audited Annual Governance and Accountability Return should, on conclusion of the audit, be available for public access which includes publication on the council's website. The council amended their return in the prior year during the 2023/24 audit process however the amended version of the return has not then been published on the council's website with regards to the box 9 adjustment. The council should bring this into line with the regulations as soon as practically possible.	The new Clerk and Councillors acknowledge the mistake and will ensure it is done correctly in future. LRALC Internal Audit Service
Upon review, the council's general reserves are higher than the generally accepted level for smaller authorities. General reserves are the level of reserves after adjusting for any earmarked or ringfenced funds. Per Paragraph 5.34 of JPAG Practitioners' Guide 2024, best practice suggests that general reserves should cover at least 3 months of expenditure and anything greater than 12 months of expenditure is considered excessive.	The new Clerk and Councillors acknowledge the mistake and will ensure it is done correctly in future.
Last year the External Audit Report noted that the Notice of Public Rights was not correctly advertised. Therefore, we expected a 'no' response to control objective M on the Annual Internal Audit Report.	The new Clerk and Councillors are actively working to reduce the level of reserves unless there is a justification.
The Internal Auditor has provided a 'yes' response at control objectives L and N on their report. This suggests that the council correctly published all relevant documents on its website. As the council currently has not published the audited 2023/24 return following amendments made during the 2023/24 limited assurance review, the answer to these points should have been 'no'.	Oversight by the Internal Auditor, genuine error and will be more careful next time.
Please add additional boxes as required. *If the external auditor had no recommendations or comments, please record None rather than deleting this table.*	

General:

- Checks showed that meetings are lawfully called and are signed and displayed with at least 3 clear days' notice i.e. agenda for 18/08/25 sent 12/08/25 and agenda 19/01/26 sent 13/01/26.
- Unsigned minutes are posted on website within the required time-period and then the minutes are signed off by the Chair at the next meeting (every page) then the clerk keeps the signed copies. Auditor has seen signed copy of minutes 23/02/26 which shows every page signed.
- Scan of minutes did not reveal anything unusual. Any actions required (often by the clerk) are recorded (by initials) in an action column on the minutes, a positive practice.
- The Annual Parish Meeting (APM) was held on 22/04/25 within the permitted period 01/03 to 01/06.
- Whilst the agenda for the Annual Meeting of Parish Council (AMPC) meets most Standing Orders (SO) section 5j requirements but suggest adding x & xi (arrangements with other local authorities and work with external bodies) if applicable, xiii-Assets, xiv-Insurance, xv-subscriptions, xx-s137 spend as these were not present. **See recommendations for action 1.**
- Election of Chair and Vice Chair took place at the AMPC on 19/05/25 under items 018/25 and 019/25 and so were the first items of business re statutory responsibilities and Standing Orders. A positive step is that Councillors are reminded of the requirement to complete and sign their acceptance of office prior to taking their seat at the Council table and this is also minuted.
- There were no confidential sessions witnessed within the sample minutes examined but the Clerk is familiar with the process including resolution to exclude and an explanation.
- The Standing Orders (SO) have been tailored to meet the PC needs and were last reviewed and approved 18/08/25 item 064/25 but are based upon NALC model 2018 (2022) so do not reflect the 2025 update by NALC. **See recommendations for action 2.**

- The Financial Regulations (FR) were last reviewed and approved 18/08/25 item 064/25 but the Auditor believes this is based upon NALC model 2024 and do not reflect the 2025 update by NALC and if correct should be reviewed and updated. Combine this with the SO above. **See recommendations for action 2.**
- There is a website Accessibility Statement via a link at the foot of website, it is WCAG 2.2, but there is no indication on the website or in the minutes as to when this statement was last reviewed or tested. **See recommendations for action 3.**
- There is a Code of Conduct Policy/Procedure available on the website which was approved 29/01/24 item 227/23 and reviewed 18/08/25 item 064/25 with no changes.
- There is a Complaints Procedure available on the website which was approved 29/09/25 item 079/25.
- There is an Equal Opportunities Policy available on the website which is titled as Equality & Diversity Policy, it was approved 29/09/25 item 079/25.
- There is a Data Protection Policy available on the website which is titled Data Protection/GDPR Policy, approved July 2023 and reviewed July 2024, needs to be reviewed annually as per SO 5j xvii with IT Policy – both are missing from Policy Review List which itself is not dated. **See recommendations for action 1.**
- There is an IT Policy available on the website which was approved 27/10/25 item 094/25 but as per above (Data Protection) has the same issues and is part of the above recommendation.
- There is a General Privacy Notice available on the website which was last reviewed Aug 2024 item 074/24 as stated on the document but minuted as reviewed without change 18/08/25 item 064/25. **Note:** Please ensure any dates on documents are updated when they are reviewed or changed.
- There is a Freedom of Information Publication Scheme available on the website, which is based upon ICO model, it was reviewed July 2024 (website) and should have been reviewed July 2025, but no evidence found. This also needs to be reviewed at AMPC re SO 5j xvii. **See recommendations for action 1.**
- The Clerk (Joseph Preston) is also the RFO and replaced the previous Clerk/RFO Sara Glover (retired) on 23/03/26, he has a suitable contract of employment in place covering six hours per week, contract seen.
- Eligibility for General Power of Competence (GPC) - the new Clerk has completed LRALC Clerk training and SLCC training on specific topics and is awaiting to commence the CiLCA qualification for 2027 when re-election of Councillors would give an opportunity for eligibility for GPC.
- According to the minutes and accounts there was no identified expenditure under section s137 of The Local Government Act 1972 in the 2025/26 period. The Clerk is aware of the requirement but generally there are sufficient other powers to cover most items.

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- All electronic files are backed up, website provided by TEEC Ltd “myparishcouncil.co.uk”, laptop backed up on OneDrive plus anti-virus protection.
- There were no apparent links to Councillors “Register of Interests” seen on the PC website although I could find them on the RCC site. Recommend adding links. **See recommendations for action 4.**
- There was no evidence seen in the cashbook, minutes or other supporting documents of legal powers.
- There were two committee, Finance & Officer’s Mess and St George’s Barracks Development (OMSGBD), but the OMSGBD was converted to a Working Group and meets very infrequently and as per minutes 19/05/25 item 027/25 (not 027/24 as on minutes – typo) is now dormant. Both the Committee and Working Group have TOR (Terms of Reference) also approved 19/05/25 item 027/25. There was also a Neighbourhood Planning Working Group which is now disbanded as the Neighbourhood Plan has been completed.

- The PC is under discussion to turn the Finance Committee into a Working Group meeting approximately quarterly or as needed and its TOR will be updated accordingly. The OMSGBD Working Group meets very infrequently but appears to be operating correctly.

A. Accounting Records:

- The cashbook balance at £75,226 correctly rolled forward from 31/03/25.
- Payments in the accounts/ledger were generally covered by invoices which were correctly authorised at the relevant PC meetings and well documented in the minutes. Sample transactions were checked against cashbook and statements, see section J for more information.
- The Clerk/RFO sends a budget report, finance report and transaction report with each agenda for the Councillors to review ahead of the PC meeting, these are all available on the website.
- Bank reconciliations and financial reports were presented to council for each meeting, and all items are minuted under Finance i.e. 18/08/25 item 063/25 and 23/02/26 item 140/25, approved and signed at meetings and available on the website.
- There were no unexplained balancing entries observed in the reconciliations.
- Year-end 31/03/26 bank reconciliation agrees with AGAR Section 2 Box 8 £60,761 (current £755.66 and Savings £60,005.31). The bank reconciliation of £75,226 for 2024/25 was reviewed and unanimously accepted at meeting 22/04/25 item 013/25.
- RFO is the Clerk, common practice in small Parish Councils.

B Financial Regulations:

- The procedure for tenders/quotes is fundamental the same in both Standing Orders (SO) and Financial Regulations (FR) with more detail relating to values in the FR. Both were reviewed in the last year; the SO section 18 refers you back to the FR where there are tender values and so avoids any contradiction.
- There are suitable processes in the FR covering receipt of invoices, checking of invoices, confirmation of delivery and approval of payment as detailed in section 6 of the PC's FR and witnessed during the audit.
- Transactions/payments are made by BACS which the Clerk/RFO enters onto the online banking system and then is signed off online by one of several nominated Councillors after a list of required payments are approved and minuted at the PC meeting.
- VAT is properly accounted for and detailed in the cashbook with a total of £6,659.28 VAT paid in 2025/26 year and £6,513.48 reclaimed.
- The Clerk/RFO does not have any PC debit or credit cards.
- No evidence of planning for VAT, only considered for major projects/spend for which there were none in 2025/26 other than the PC spending £25,260.76 on legal fees to Addleshaw Goddard LLP to appeal the decision of the Inspector to permit planning for 62 houses on Normanton Road. The considerable expense and VAT were considered and discussed and documented in various minutes, quotations from other sources were not sought as the specialist provider (AG LLP) company was directly recommended by a planning specialist Barrister. However, what power was used to cover the legal fees to Addleshaw Goddard LLP. If council is relying on LGA 1972 s137, this would considerably exceed the amount available for the year?
- The PC does not currently use purchase orders as purchases are generally of low value, confirmation of purchase is generally confirmed by email. The new Clerk; having worked in Town Council; is very familiar with the purchase order process and is considering implementing a system for major projects/spend.
- Purchasing authority is defined in section 5 Procurement of the PC's FR.

- Payments are either by direct debit or online BACS, the Clerk prepares payments to be considered and approved by the Finance Committee, then the Clerk prepares/loads the payments onto the HSBC online banking system where at least one Councillor from the Finance Committee (FC) will approve/authorise the payments. There are two Councillors from the FC who are authorised to sign off payments and one additional Councillor who is not a member of the FC as a backup. All payment requests are agreed by the FC and approved by full PC; details are available on the website.
- There is evidence of adequate internal controls and records of invoices. Statement of Internal Control.

C Risk Management:

- The Risk Assessment or RA was last reviewed and approved in February 2026, but not minuted. The RA is comprehensive and has been added to. The RA is now based upon a risk matrix with the Likelihood x Impact = Risk Score. It uses a 1 – 5 scoring for each (likelihood and impact) and by multiplying them you get a risk score which dictates the urgency/priority of action.
- Insurance was renewed with the new policy commencing on 02/06/25 but not seen in minutes. Zurich operate a policy specifically for Town and Parish Councils and includes Public Liability (£12M), Employers Liability (£10M), Assets (£50,000), Money, Libel & Slander, Fidelity Guarantee, Personal Accident and Legal Expenses. Employees, members and volunteers are all covered. The insurance is adequate for PC's assets at £50K, but it does not include Business Continuity or Cyber Security. Suggest that Clerk discusses this with Zurich to see if these could be included. **See recommendations for action 5.**
- Membership to Leicestershire and Rutland ALC IAS and the internal audit process.
- There are no formal play areas, play equipment or sports pitches that are directly managed by the PC.
- The internal controls in place are considered adequate and effective.

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D Precept & Budget:

- Precept for 2025/26 of £22,479 duly received and shown in cashbook. The annual Budget and Precept for 2026/27 was approved by full PC 24/11/25 item 109/25 with 2% increase to £22,928.67 and within the correct timescale.
- The Clerk together with the Finance Committee (FC) monitor precept spend and budget and report back to Council at every meeting, plus accounts and bank reconciliation are also reviewed at each meeting. There are copies available on the website together with supporting documents and the auditor has viewed these with no concerns; finances are well controlled and documented.
- Budget is reviewed by FC and approved by full PC with explanation of variances for 2024/25 approved 30/06/25 item 049/25v. the explanation of variances for 2025/26 have been seen and agree with draft AGAR, likely to be reviewed at the June 2026 meeting.
- There is a Reserves Policy which is very positive, there was a balance carried forward into 2025/26 of £75,226 of which £51,134 were earmarked reserves (Legal, Community Projects, Traffic Management & St. George's Barracks) and £266.62 ring-fenced CIL reserves for which the Auditor has seen the CIL Annual Financial Report for 31/03/26.
- Most of the reserves were earmarked and helped cover the very large legal expenses incurred this year. However, the General Reserve of £23,826 is still considered as too high and does not meet the required range within the Practitioner's Guide, unless there are specific projects/costs in mind which were not specified in the minutes seen.
- Balance of reserves at 31/03/26 is £60,761 of which £0 is earmarked and £55,734.85 is ringfenced for Contingency £23,825.71 (not specified?), Neighbourhood Plan £5,000, Community Projects £10,000, Traffic Management £6,000, St George's Barracks £10,000 and CIL £266. The Auditor believes only CIL

should be ringfenced and the remaining items categorised as earmarked with details in minutes and/or supported by additional information, particularly 'Contingency'.

- At 31/03/26 this left £5,026.15 in general reserve which is considered as too low and does not meet the required range within the Practitioner's Guide.
- Whilst the minutes of 24/11/25 item 109/25 state a 2% increase in precept they **do not** state budget & precept figures which would be considered best practice and ensure transparency. However, all the data and figures are contained in the budget proposal submitted to PC with the agenda and on the website.

E Income:

- There are no aged debtors observed in the cashbook/accounts.
- There is no income from allotments, burials or hall hire as they are not applicable to this PC.
- Income is normally restricted to precept, bank interest and VAT rebate, the PC wisely keeps the bulk of its cash balance in a separate savings account earning better interest and serving as a reserve, then simply transferring amounts to the current account if and when required.
- There are no leases in place.

F Cash:

- No petty cash is held or used.

G Salaries & Allowances:

- The Clerk/RFO is the only employee and was only appointed on 23/03/26 and has a suitable contract of employment in place which has been seen by the Auditor.
- Any member allowances are approved by the FC and the approved by full PC and detailed in the finance report and cashbook, available on the website.
- Normal working is 6 hours per week, home based.
- Salary details are recorded as required in the cashbook and continues to be managed by Max Wealth Accountants, all salary payments are covered in the finance reports and transaction reports as well as being minuted at PC meetings i.e. minutes 18/08/25 item 063/25 (this also minuted an increase to the Clerk's salary in line with approved NALC pay scales) and minutes 23/02/26 item 140/25.
- Max Wealth Accountants are responsible for managing the salary details and suitable software to perform the service including correct tax codes, tax deductions, NI deductions, any pension contributions or deductions (if applicable) and ensuring correct net pay. The PC pays HMRC quarterly which is included under "Clerks Wages/Salary".
- There is currently no pension as the Clerk's salary falls below the appropriate thresholds, but this should be checked and monitored especially if there are changes to salary or Government thresholds.

H Asset/Investments:

- There is an Asset register on the website, which on the document states last updated 18/06/24 but no evidence of it being reviewed at AMPC on 19/05/25 as per the requirements of Standing Orders 5J xiii. This is part of the recommendation 1 earlier in the report. **See recommendations for action 1.**
- There are no high value items on the Asset Register, highest is bus shelter (x2) at a replacement cost of £1,250 with total asset value of £11,743.
- There is a value for individual assets, although many items are historical and their original purchase value is unknown but there is a replacement value. There is a concern about some of the replacement values i.e. a bench purchased in 2018 for £750 has a 2024 replacement value of £450?
- There is a column for disposal date of assets although currently no entries.

- The asset value on the AGAR Section 2 Box 9 for year ending for year ending 31/03/25 states a value of £11,743 and the value at 31/03/26 also states £11,743 so they agree. There was a devaluation noted for the 31/03/24 AGAR from £20,088 to reflect more accurately the replacement value which was previously believed to be too high/unrealistic, this was suitably explained last year.
- The asset register compares with the insurance schedule and there is adequate cover at £50K.
- There are no deeds, no long-term investments, loans or indemnities applicable to the PC.

J Accounting Statements & Audit Trail:

- All income and expenditure are detailed in the cashbook/year-end accounts.
- From the samples taken and the invoices checked (detailed in checklist audit trail) bank statements and cashbook correctly reconcile.
- Bank accounts and balances were reviewed, approved and recorded at PC meetings with accounting statements/financial reports as supporting documents to the agenda. There is also support from the Finance Committee and there was evidence of a financial trail through records and on the website.
- On the sample payments taken there was evidence of control with all being approved by the Finance Committee and then the Council which is duly minuted and detailed in the supporting documents. Checks on the following invoices; Addleshaw Goddard LLP (legal), Glendale Countryside (grass cutting), LRALC (membership), RCC (street lighting), TEEC (web hosting) and Zurich Insurance.
- Debtors and creditors correctly recorded, no aged debtors noted.

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- The 2024/25 section 2 of the Annual Return (AGAR Form 3) correctly reflects the details in the accounting records. The 2025/26 section 2 of the Annual Return (AGAR Form 3) has been drafted and provided ready for completion, approval and signing at the appropriate PC meeting, seen by Auditor.
- Notice of Conclusion of Annual Audit (year ending 31/03/25) was announced 30/09/25 and on website.

K Exempt Authorities:

- Checks confirmed that previous year's (2024/25) receipts and expenditure were as follows: income = £25,578 and expenditure = £13,473 so income exceeded the £25,000 threshold and the PC was therefore not exempt. For 2025/26) receipts and expenditure were as follows: income = £31,893 and expenditure = £46,358 so both income and expenditure exceeded the £25,000 threshold and the PC will therefore not be exempt again this year.
- There was no certificate of exemption for 2024/25 as total income exceeded the £25,000 threshold and this will be the same again for 2025/26 with both income and expenditure exceeding the threshold.

L Website & Transparency:

- The website is very informative and contains most of the documentation required, but some documents are more difficult to find, could do with further sections such as "Finance" plus there is no obvious date evidence of when items were posted to the website. **See recommendations for action 6.**
- Website includes (not exhaustive): end of year accounts/Accounting Statements, Annual Governance Statements, Internal Audit Reports, External Audit Reports, Asset Register, Statement of Internal Control, agendas and minutes of meetings, all policies and procedures, supporting financial reports, bank reconciliations, details of planning applications.
- Agendas and meeting papers are sent out with at least 3 clear days' notice, example; agenda 30/06/25 sent 24/06/25, agenda 24/11/25 sent 18/11/25 and agenda 30/03/26 sent 24/03/26.
- Draft minutes need to be posted on the website within one month of the meeting but there are no dates visible when a document is posted to the website (re above recommendation 6). However, minutes from previous meetings are posted on website and sent to Cllrs with the next agenda. Example the minutes

for 27/10/25 were posted on 18/11/25 so within one-month, other examples confirmed this, but on months where there is no meeting (July and December) this could fail. As per recommendation 6 ensure draft minutes are posted on website within one month of meeting with evidence of upload date.

M Exercise of Public Rights:

- "The Notice of Public Rights" for year ending 31/03/25 was issued on 30/06/25 and displayed on the website as required within the given time frame. They correctly identified the commencing date of 01/07/25 and ending 11/08/25.
- The dates for displaying the Notice of Public Rights were discussed and agreed at the PC meeting of 30/06/25 and duly minuted under item 049/25 viii.

N AGAR Publication:

- The AGAR Annual Governance & Accounting Statement documents for last year 2024/2025 Section 1 & 2 were displayed on the website as required.
- The 2024/25 AGAR was approved, signed by Chair and minuted on 30/06/25 item 049/25.
- The annual return section 2 details (Year Ending 31/03/26) are set out at the end of this document.
- The Notice of Conclusion of Annual Audit for year ended 31/03/25 was correctly completed on 30/09/25 and posted on the website.

O Compliance with Laws & Regulations (Digital & Data):

- The website domain name is gov.uk and the Clerk and all Councillors have gov.uk emails, very good.
- There is a link at the foot of website, which is WCAG 2.2 compliant, but no indication of when this was last reviewed or tested. Already raised in section "General". **See recommendations for action 3.**
- There is no evidence that the PC has conducted a data Audit. **See recommendations for action 7.**
- Data Protection/GDPR Policy, approved July 2023 and reviewed July 2024, needs to be reviewed annually re SO 5j xvii, missing from the Policy Review List (also not dated). **See recommendations for action 1.**
- IT Policy approved 27/10/25 item 094/25, add to review list (as above) and review annually at AMPC as per Data Protection Policy above and add to AMPC agenda re SO 5j. This would have been a recommendation, but as the Policy was only approved in 2025 it has not yet had the opportunity to be reviewed.

P Trust Funds:

- The Parish Council is not responsible for any trust funds.

Q Cemeteries:

- No cemetery so this requirement is not applicable.

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Recommendations from internal auditor 2025-2026

All smaller authorities	
Recommendations for action from internal auditor for this report	
Areas for consideration or improvement	**Recommendation from internal auditor for this report**
1. The agenda for the AMPC 19/05/25 does not match Standing Orders section 5j. i.e. items x & xi (arrangements local authorities & external bodies) if applicable, xiii-Assets, xiv-Insurance, xv-subscriptions, xx-s137 are not included.	Review Standing Orders section 5j and ensure all applicable items are included in the AMPC agenda and are minuted. Suggest creating a template agenda. Include IT and Data Protection Policies and add them to Policies List.
2. Standing Orders (SO) based upon NALC Model 2018 and Financial Regulations (FR) based upon NALC 2024, there is now a 2024 SO and 2025 FR.	Review the latest Standing Orders and the Financial Regulations and update as appropriate to PC needs.
3. There is a good Accessibility Statement on the website (probably provided by host) but there are no dates to demonstrate last reviewed and tested.	Talk to website provider to get the required information added to the statement and ensure it is reviewed and tested annually.
4. There does not appear to be any links on the PC's website to the Councillors Register of Interests. These can be found on the RCC site but there should be links on the PC site.	Add a hyperlink on the Councillors profile page taking the viewer to their Register of Interests on RCC website.
5. Good insurance cover but it does not include the risks to Business Continuity and Cyber Security.	Speak to Insurer about adding Business & Cyber Security to the policy.
6. It would be beneficial for a date to be added when any document is uploaded to the website. It would also be beneficial to have a Finance section in the Parish Council dropdown.	Speak to website provider to see if these recommendations can be added to the website.
7. The PC has not performed a Data Audit	Complete a Data Audit and then review it annually at AMPC, suggest adding to AMPC agenda (SO 5j).
Please add additional boxes as required. *If the internal auditor has no recommendations relating to areas to be considered or improved, please record None rather than deleting this table.*	

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I.

Annual Internal Audit Report 2025/26

Internal control objective		Explanation if required
A *Appropriate accounting records have been properly kept throughout the financial year.*	Yes	
B *This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.*	Yes	
C *This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.*	Yes	
D *The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.*	No	The fluctuation in reserves means that the general reserves does not meet the required range within the Practitioners' Guide.
E *Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.*	Yes	
F *Cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.*	Not covered	No cash
G *Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.*	Yes	
H *Asset and investments registers were complete and accurate and properly maintained.*	Yes	
I *Periodic bank account reconciliations were properly carried out during the year.*	Yes	
J *Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.*	Yes	
K *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. (If the authority had a limited assurance review of its 2024/25 AGAR tick "not covered")*	Not covered	Not exempt
L *The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation*	Yes	
M *In the year covered by this AGAR, the authority correctly provided for a period, for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-2025 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	Yes	
N *The authority has complied with the publication regulations for 2024/25 AGAR (see AGAR Page 1 Guidance Notes)*	Yes	
O *The authority has complied with laws, regulations & proper practices relating to digital and data compliance*	No	Good progress but with three recommendations out of five requirements it had to be No.
P *(For local councils only)* *Trust funds (including charitable) – The council met its responsibilities as a trustee*	Not applicable	

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Section 2 - Accounting Statements 2025/26

	Year ending		*Notes and guidance*
	31 March 2025 £	**31 March 2026 £**	*All figures should be rounded to the nearest £. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	63,121	75,226	*Total balances and reserves at the beginning of the year are recorded in the financial records. Value musty agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	22,038	22,479	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	3,540	9,414	*Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.*
4. (-) Staff costs	3,690	4,103	*Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.*
5. (-) Loan interest/capital repayments	0	0	*Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).*
6. (-) All other payments	9,783	42,255	*Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	75,226	60,761	*Total balances and reserves at the end of the year.* ***Must*** *equal (1+2+3) - (4+5+6).*
8. Total value of cash and short-term investments	75,226	60,761	*The sum of all current and deposit bank accounts, cash holdings and short-term investments held as at 31 March –* ***To agree with bank reconciliation.***
9. Total fixed assets plus long-term investments and assets	11,743	11,743	*The value of all the property the authority owns – it is made up of all its fixed assets and long-term investments as at 31 March.*
10. Total borrowings	0	0	*The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).*

For Local Councils only

11. Do the figures in the accounting statements above exclude any trust transactions	No	*For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.*

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In conclusion, Edith Weston Parish Council currently has six Councillors (quorum 3), although the Council has had challenging year with often managing with just four Councillors, resignations including Chair and the retirement of the Clerk they have done well to maintain governance. The Parish Council employs one member of staff, Joseph Preston, who is the Clerk and Responsible Financial Officer to the Council. Joseph only started in his role on 23/03/26 to replace Sara Glover who was retiring. I would like to take this opportunity to sincerely thank Sara Glover for her magnificent work in implementing the seven recommendations in my report for year ending 31/03/25, well done.

Thank you also for the valuable support from new Clerk Joseph Preston during this audit process, it is never easy picking up from another Clerk especially during the critical year-end and audit period. It is clear that the Clerk(s) and Council have worked well together to ensure full governance. After detailed testing of evidence and discussions with the Clerk I am satisfied that the Council is operating sound policies and procedures in order to deliver its services effectively and efficiently and within the rules and regulations required of them to fulfil their objectives. The recommendations for action (or opportunities for improvement) are in some cases generic and generally minor in nature so should not detract from the excellent work being done.

Yours sincerely,

Keith Read
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