

Streatley Parish Council

<https://www.streatley.org/>

Year-end Internal Audit Report 2024-25 financial year



Claire Lingard-McKay

Working the Greener Way - Online



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The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (England & Wales) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance’.

The standards for ‘proper practices’ in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2016 [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.

The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council’s objectives.

Internal audit approach

The risks inherent in the Council's internal control methods

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the year-end opinion with the approach to each area of review determined by:

-  The level of assurance required to meet statutory requirements;
-  The Council's short, medium, and long term objectives;
-  The level of confidence in the policies and procedures; and,
-  The risks inherent in the Council's internal control methods.



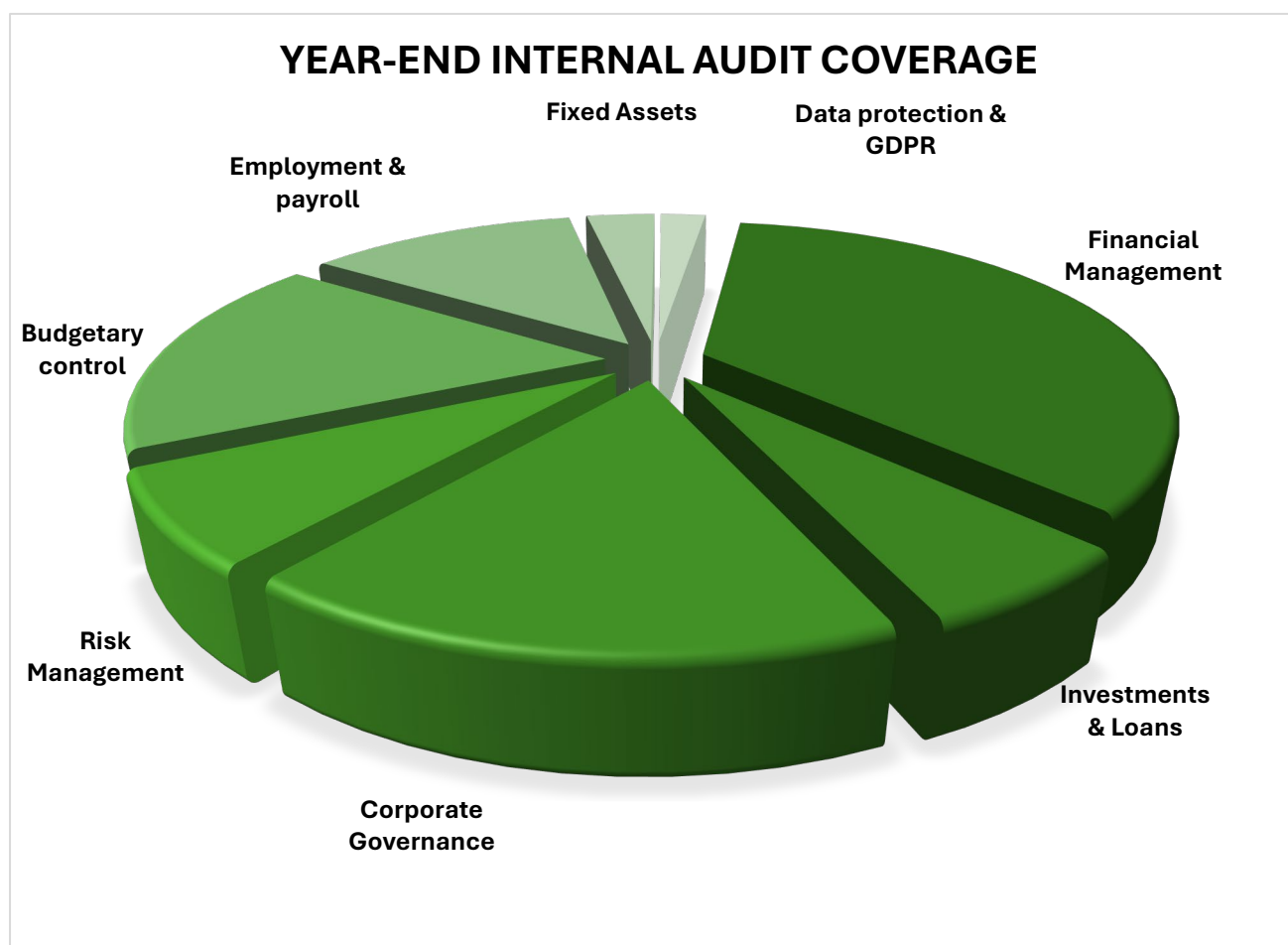
Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Streatley Parish Council's activities and to support the preparation of the Annual Governance and Annual Statement of Accounts contained within the Annual Return.

Assurance reviews in sixteen areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council's Internal Controls systems are functioning effectively. The Internal Audit plan for the 2024-25 financial year was approved in consultation with the Council's Clerk & Responsible Finance Officer (RFO) and was informed by our own assessment of risk and materiality.

The plan will be modified in future years, in consultation with the Clerk & RFO and Council Members to ensure it is aligned to the objectives of, and key risks facing the Council.

WGW online has provided assurance across sixteen areas of review, which correspond to the fifteen Internal Control objectives contained within the Annual Return: Annual Internal Audit Report, during the 2024-25 financial year to the 31st of March 2025.



Internal Audit opinion

The Practice Manager of WGW online is responsible for the delivery of an interim and annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The year-end opinion, based on our review conducted remotely, with the assistance of the Clerk & Responsible Finance Officer, Miss Amy Biggs on the 2nd of May 2025, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and Internal Controls.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

-  The year-end audit work & reporting completed at our offices;
-  The results of the follow up discussions conducted with the Clerk & RFO;
-  The responses of the Council to prior year's internal audit report;
-  The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Joint Panel on Accountability and Governance, Practitioner's Guide; and,
-  The proportion of Streatley Parish Council's audit requirement that has been covered during the year-end review.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Streatley Parish Council's Internal Control Ecosystem.

In my opinion, Streatley Parish Council's framework of governance, risk management and management control has 'Adequate Assurance' with some internal controls working in practice.

Where weaknesses have been identified and/or Best Practice recommendations for improvement made, these are recorded in Section 9: 'Issues identified during the 2024-25 internal audit cycle' of this Internal Audit Report.

Council profile

Council name:	Streatley Parish Council
Address:	8 The Bull Meadow, Streatley, Berkshire RG8 9QD
Unitary authority:	West Berkshire Council, Market Street, Newbury, Berkshire RG14 5LD
Proper officer:	Miss Amy Louise Biggs
Responsible Finance Officer:	Miss Amy Louise Biggs
General Power of Competence:	The Council is not currently eligible to adopt GPoC
Members:	The Council has a maximum of seven Members
Elected Members:	Five Members (No election as insufficient candidates)
Co-opted Members:	One co-opted Member during FY2024-25
Chairperson:	Councillor Mr Colin Smith
Vice-chairperson:	Councillor Mr Nick Barnes
Members Register:	The Members Register is properly maintained. Hyperlinks to individual Members' Register entries are published in the Councillors profiles on the Council's official website. The Members details may be accessed by clicking here: Councillor Profiles (active 17.05.25)
Head of Electorate:	826 (Eight-hundred and twenty six)
Current precept:	£44,674 for the 2024-25 financial year
External Auditor's report:	The External Auditor's report has not been reviewed as the Final FY2023-24 AGAR and External Auditor's report is not published on the Council's official website and has not been provided for the purposes of the FY2024-25 Internal Audit.
Official website:	The Council maintains a free to access website on a secure server, published at www.streatley.org

Corporate governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. To meet the above objectives, we have:

-  Noted that the Financial Regulations were last Reviewed and formally Readopted at the 11th of March 2024 meeting of the Parish Council under Minute reference 24/39(e);
-  Noted that the Standing Orders were last Reviewed and formally Readopted during the 11th of March 2024 meeting of the Parish Council under Minute reference 24/39(c) of that meeting;
-  Conducted our review of the Agenda and Minutes of Full Council (no committees) excluding Planning, for the full year ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist. We have noted the following deficiencies:
 1. The Minutes of the 13th May 2024 Annual Meeting of the Parish Council under Minute reference 24/066 have incorrectly recorded the 2023-24 AGAR approval statements, including the establishment of the period for the Notice of Exercise of Public Rights as being for the 2022-23 financial year – it is obvious that the prior year format had been copied over, but that the dates were not changed.
 2. The Minutes for the 08th of July 2024 Parish Council Meeting reuses the June Minute references commencing with Minute reference 24/73.
 3. The Minutes of the 09th of September 2024 Parish Council meeting reuses the June and July (reused) Minute references commencing again with Minute reference 24/73.
 4. The Approval of the FY2025-26 budget and precept are incorrectly recorded in that neither are recorded at their fully value which is a statutory requirement.
 5. There is no recorded reference of either the Council's Financial Regulations or its Standing Orders being formally Reviewed and Readopted during the 2024-25 financial year.
 6. There is no recorded reference of the Council's combined Risk Register being formally Reviewed and Readopted during the 2024-25 financial year.
 7. The February 2025 and March 2025 Minutes of the Parish Council were not published on its official website as at the 2nd of May 2025 and remained unpublished as at the 17th of May 2025, and,
 8. The 10th of March 2025 Minutes of the Parish Council emailed for the purposes of this Internal Audit are incorrectly entitled as the "10th February 2025 Minutes".
-  Noted that the Council has implemented our prior year recommendation and significantly revised and updated its Policy Portfolio which we now consider to be appropriate for the Council's current and ongoing requirements. The Streatley Parish Council Policy Portfolio can be accessed by clicking on this hyperlink: [Policy Portfolio FY2024-25](#) (active 17.05.25)

-  Noted that the Council is currently ineligible to adopt the General Power of Competence as the Council does not have the required number of elected Members;
-  Noted that the Notice for the Exercise of Public Rights was published for the correct period (although the information published in the Council's minutes was incorrect as this pertains to the 2022-23 financial year);
-  Noted that the Council is Registered as a Data Controller with the Information Commissioner's Office (ICO) and maintains a published Data Protection and Document Retention Policy;
-  Noted that the Council has still not drafted a Social Media and Electronic Communications Policy, and,
-  Noted that the Council does not currently avail itself of a 'council-name'.gov.uk website domain.

Conclusions & recommendations

We take this opportunity to remind the Clerk & RFO and Members that a Council's Minutes are the Legal Record of all business conducted by the Council. It is imperative that the Minutes which are recorded are precise, accurate and properly referenced.

It is also essential that the Clerk & RFO also ensures that statutory requirements are met each year, and are recorded accurately in the Council's Minutes. This includes but is not limited to:

1. The correct Approval process for the completed AGAR is undertaken and formally and accurately recorded in the Council's Minutes prior to AGAR and supporting documents onward transmission to the External Auditor for scrutiny and review.
2. The correct period for the Notice of the Period of Exercise of Public Rights is Established, including the date of announcement, date of commencement and date of conclusion, and that this is formally Approved and recorded in the Council's Minutes.
3. The Council's Financial Regulations and Standing Orders must be reviewed at least once annually, with that review and Readoption being formally recorded in the Council's Minutes.
4. The Council's combined Risk Register must be reviewed at least once annually, with that review and Readoption being formally recorded in the Council's Minutes.
5. The Council's Budget & Precept must be formally Resolved and Approved, with such Resolution and the full value of each stated. It is considered best practice to record the percentage increase over the prior year and the value of the tax levied against a Band 'D' property, and,
6. Each item of business discussed by the Council must contain a unique and accurate Minute reference, and,
7. The use of 'Any other Business' is unlawful and must not be employed in any meeting.

Outcome - Corporate Governance

Limited Assurance: Recommendations for improvement are documented in Section 9 of this report.

Year-end Independent Internal Audit

Internal control objective 'A'

'Appropriate accounting records have been properly kept throughout the financial year.'

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently, and that no anomalous entries appear in the financial ledgers.

Finance systems

The Council has maintained its financial records using a single Microsoft Excel spreadsheet which is adequate given the low number of transactions annually. However, it is our opinion that this is not a suitable vehicle to manage the Council's Financial Accounts, and we have noted that all Council's will soon be required to acquire proper accounting software, in which to maintain its financial accounts, which is Making Tax Digital enabled.

To meet the above objectives, we have: -

-  Checked and verified that the closing balance for the 2023-24 financial year was correctly brought forward as the opening balance of the 2024-25 financial year;
-  Noted that sufficient columnar analysis was available to provide standardised financial reporting, with VAT recorded correctly;
-  Noted that the position of the Clerk & RFO was held by two persons during 2024-25, with a period of overlap whilst the outgoing Clerk & RFO handed over to the new;
-  Noted that being a smaller Parish Council, a formal segregation of duties is not possible to implement; and,
-  Checked and verified all transactions on all the spreadsheet cashbooks for the 2024-25 financial year for the months of April, June, September and December 2024 and March 2025.

Bank and building society accounts

The Council retains the public funds under its management in three separate bank accounts, a current and two deposit accounts with Lloyds Bank PLC. The second deposit account is used exclusively as a reserve for the annual Torch Light event.

The Council also held a National Savings & Investment Account, however, due to the difficulty in managing the account and the relatively low level of funds invested therein, the Council closed this account during the 2024-25 financial year.

Confirmation of the Account's closure is recorded in the Council's Minutes of the 10th of June 2024 under Minute reference 24/077(s): *"Noted that the NS&I account had been closed and the residual balance had been moved to the Lloyds Treasurers account."*

Transfer of funds has been confirmed via the Lloyds Bank Treasurers Account statement.

Investments

The Clerk & RFO has Certified that as at the 31st of March 2025 the Council retains no public funds in other investments.

Loans

The Clerk & RFO has Certified that as at the 31st of March 2025 the Council has a single loan with the United Kingdom Debt Management Office, previously known as the public Works Loans Board (PWLb), under reference number PW498291.

There are two annual repayments in the amount of £4,977.50 which are collected in April and October each year.

The outstanding balance of the loan, as at the 31st of March 2025, was £156,112.97.

The Clerk & RFO has Certified that during the financial year from the 1st of April 2024 to the 31st of March 2025, the Council has let no loan to any third party.

Credit and Debit cards

The Clerk & RFO has Certified that during the period of the 01st of April to the 31st of March 2025 the Council held no credit or debit card facilities against its bank accounts.

Outcome - Internal Control Objective 'A'

Substantial Assurance:

Internal control objective 'B'

'This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's adopted Standing Orders, Financial Regulations, budgets and other approved procedures, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available, that correct analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery. To meet the above objectives, we have: -

-  Noted that the Council has not had any requirement to enter into a formal tender process during the period of the 1st of April 2024 to the 31st of March 2025;
-  Checked and verified that all quotations undertaken during the period of the 1st of April 2024 to the 31st of March 2025 have been undertaken in accordance with the Council's currently adopted Standing Orders and Financial Regulations;
-  Noted that due to the relatively low number of transactions, no Purchase Order system is in place, with significant orders being placed by the Clerk & RFO via email;
-  Conducted 100% transaction testing for the 2024-25 financial year for the months of April, June, September and December 2024 and March 2025 including all inter-bank transfers;
-  Conducted a payment document review process for the 2024-25 financial year, to ensure compliance with currently adopted Financial Regulations and the requirements of the Joint Panel on Accountability and Governance (JPAG) Practitioners Guide. We have reviewed all non-payroll related documents with a value in excess of £500 and every 10th payment irrespective of value. Twenty-one (21) payments were reviewed with a total value of £22,886.08, representing 52% of all non-payroll related expenditure;
-  Noted that the Clerk & RFO validates invoices and other payment documents upon receipt, records the details in the spreadsheet cashbook, then creates a Schedule of Payments which is presented to Members at Full Council, with the corresponding payment documents for their scrutiny and approval as recorded in the Council's Minutes. Upon approval, the Clerk & RFO loads the payments onto the Lloyds Bank online system for authorisation; and,
-  Noted that VAT has been properly recorded in the Council's spreadsheet cashbook;
-  Checked and verified the Council's year-end s.126 VAT reclaim to the 31st of March 2025, in the amount of £214.87 which has been submitted to HMRC.

Conclusion

There are no matters arising in this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'B'

Substantial Assurance

Internal control objective 'C'

'The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.'

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition.

To meet the above objectives, we have: -



Noted that the Council maintains a combined Business & Health and Safety Risk Register Microsoft Word. The Register was last formally adopted during the meeting of the 11th of March 2024 Parish Council under Minute reference 24/039(a). However; the Register was not reviewed and formally Readopted as recorded in the Council's Approved and Published Minutes during the 2024-25 financial year. Resultantly, we have had to record a negative assertion against Internal control objective 'C' in the AGAR Annual Independent Audit Report;



Examined the Council's insurance policy to ensure that appropriate cover is in place: Cover is provided by Clear Insurance Management Ltd under Clear Council policy, number 100723637BDN/LCO00525 with the period of cover running continuously from the 12th of December 2024 to the 31st of May 2025.

Key features of the Cover provided are as follows:

- | | |
|----------------------------------|---------------|
| ◦ Employers Liability | £10 million |
| ◦ Public & Products Liability | £10 million |
| ◦ Officials & Trustees Indemnity | £500 thousand |
| ◦ Fidelity Guarantee | £250 thousand |
| ◦ Libel & Slander | £250 thousand |
| ◦ Legal Expenses | £250 thousand |
| ◦ Personal Accident | £100 thousand |

We consider this level of cover appropriate for the Council's ongoing requirements; and,



The Council is responsible for a single children's playground on the Recreation Ground off Wallingford Road.

We are advised by the Clerk & RFO that Members undertake regular checks of the Children's playground and equipment, which is confirmed by the Council's Approved and Published Minutes. We have further noted that our prior year recommendations have been implemented in that:

1. The Council has Approved and Adopted a Playground Management Policy during the 2024-25 financial year.

2. Proper playground inspection forms have been Approved which are now used to record the outcome of the playground inspections.
3. Playground inspection reports are now retained for the statutorily required twenty-one years (eighteen plus three years).
4. All playground defects are reviewed and actioned at meetings of the Parish Council in a reasonable and proportionate manner.

We have noted that the annual independent playground inspection continues to be undertaken by RoSPA Play Safety Ltd then submitted to the Clerk & RFO and Members with recommendations for remedial works to be undertaken.

Finally, in this area of our review we note that the Clerk maintains a statement of Internal Control policy so that should the Clerk & RFO be absent for a protracted period, Finance Operations cover could be provided by referring to this document.

Conclusions & recommendations

We note that the Council continues to demonstrate a reasonable and proportionate approach to the management of both its Health & Safety and Business Risks. However, we take this opportunity to remind the Clerk & RFO and Members that JPAG, the Practitioners Guide requires that all Councils undertake a review of its Risk Register(s) at least once annually, with such review being formally recorded in the Approved and Published Minutes of the Council.

The regular review of Risk Register is of critical importance to every council. Especially, those councils which are responsible for the management of children's playgrounds.

During the 2024-25 financial year, 1st of April 2024 to the 31st of March 2025, we have found no record of any formal Review of the Council's Risk Register recorded in its Approved and Published Minutes. Therefore we have no option other than to record a negative assertion against Internal control objective 'C' in the AGAR Annual Independent Audit Report.

1) The Clerk & RFO and Members must ensure that the Council's Combined Risk Register is reviewed at least once annually, the Register Readopted by formal Resolution, and that Resolution recorded in the Minutes of the corresponding meeting.

Outcome - Internal Control Objective 'C'

No Assurance: Recommendations for improvement are documented in Section 9 of this report.

Internal control objective 'D'

'The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.'

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that reasonable and proportionate funding is available to meet future spending plans, and that Members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund. To meet the above objectives, we have:

-  We note from our review of the Council's Minutes that Members are recorded as receiving a copy of the Council's Income & Expenditure accounts on a monthly basis;
-  We note from our review of the Council's Minutes that Members are recording as receiving a monthly reconciliation statement for all the Council's bank accounts;
-  We note from our review of the Council's Minutes that Members receive regular budgetary reports each quarter, and monthly draft budget reports during the Budget setting & Precept determination process;
-  We note that the Clerk & RFO and Members have undertaken a detailed and robust Budget setting and Precept determination process. The Clerk & RFO creates a draft budget report, generated from the Council's spreadsheet cashbook, and several iterations of the draft budget are produced. The final draft is Resolved after full Scrutiny and Approval at the January meeting of the Full Parish Council;
-  At the 13th of January 2025 meeting of the Full Parish Council under Minute reference 25/008/d(v) Members are recorded to have agreed the "2025-26 budget proposals. The budget as presented at the December PC meeting has been accepted by the council." Please note neither the Budget nor the Precept were individually and formally resolved and the value of neither was recorded in the Minutes as statutorily required;
-  Noted that the year-end outturn as at the 31st of March 2025 was as follows:

Lloyds Bank Treasurers Account	£ 1,580.79
Lloyds Bank 30 day Deposit Account	£45,630.60
Lloyds Bank Deposit Account (Torchlight)	£ 954.47
NS&I Building Society Account	£ 0.00
Total cash at bank	£46,165.86
Earmarked Reserves	£14,968.42
General Reserve as at 31.03.25	£24,271.54
Total FY2024-25 expenditure	£44,143.43
Average Monthly expenditure	£ 3,678.62

The level of the Council's General Reserve as at the 31st of March 2025 is approximately six-and-a-half (6.5) months retained reserve at the average prior year monthly rate of expenditure. The

Chartered Institute of Public Finance & Accountancy (CIPFA) recommends that Councils of Streatley Parish Council profile retain between three and six months General Reserve based on the average prior year monthly rate of expenditure. The Council's Reserves stand slightly above this level; and,

 We have checked & verified the content of the FY2024-25 Variance Report noting that the earmarked reserves recorded in the Council's accounts provided for this internal audit are not all recorded in the Variance Report.

Conclusion & Recommendations

The level of the Councils Earmarked Reserves must be properly and accurately managed as this balance reduces the level of the General Reserve and affects the year-end out turn calculations. It also impacts the budget setting and precept determination process. We have noted that the Council Spreadsheet Cashbook accounts recorded eleven (11) retained earmarked reserves as at the 31st of March 2025 as follows:

Earmarked Reserves recorded as at 31.03.2025		
1	Recreation Ground	£1,823.87
2	Street Lighting	£420.00
3	Open Spaces	£2,675.49
4	'Other'	£166.06
5	CIL funds	£11,167.88
6	Allotments	£426.00
7	Torchlight Event	£1,485.06
8	Emergency Fund	£1,248.81
9	Grit Bins	£1,472.15
10	Election Expenses	£500.00
11	Covid float	£500.00
Total Earmarked Reserves		£21,894.32

1) All the declared Earmarked Reserves, which are recorded in the Council's Accounts, as at the 31st of March 2025 must be declared on the Variance Report to be submitted to the External Audit with the 2024-25 financial year AGAR.

2) Earmarked Reserves may only be established for specific, project related expenditure. Once the project is completed, or the Earmarked Reserve is no longer required, the residual balance recorded therein must be returned to the General Reserve.

3) Earmarked Reserve 'other' is not appropriate and should be returned to the General Reserve.

4) Earmarked Reserve 'Emergency Fund' is not appropriate and should be returned to the General Reserve.

5) Earmarked Reserve 'Covid float' is not appropriate and should be returned to the General Reserve.

Outcome - Internal Control Objective 'D'

Limited Assurance: Recommendations for improvement are documented in Section 9 of this report

Internal control objective 'E'

'Expected income was fully received, based on correct prices. properly recorded and promptly banked; and VAT was appropriately accounted for.'

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale. To meet the above objectives, we have: -

Noted that in addition to the Precept, in the amount of £44,674.00 the Council receives supplementary income from a relatively limited variety of sources including CIL funds, the Torchlight Event, occasional grants and donations, VAT Reclaims and Bank Interest. The Council offered no chargeable services during the 2024-25 financial year.

CIL Funds

The Council received CIL fund income, in the amount of £1,125.00 during the 2024-25 financial year.

Torchlight Event

The Council received Torchlight income, in the amount of £10,003.10 during the 2024-25 financial year.

Recreation Ground

The Council received Recreation Ground income, in the amount of £125.00 during the 2024-25 financial year.

Allotments

The Council received Allotment income, in the amount of £426.00 during the 2024-25 financial year.

Bank Interest

The Council receives interest payments on its Lloyds bank deposit Accounts. Interest is paid on a monthly basis, and all receipts were properly recorded as income in the Council's spreadsheet cashbook in the amount of £499.18.

VAT Reclaims

The Council received two s.126 VAT Reclaims totalling £1,120.68 during the 2024-25 financial year. This pertains to the Q4 VAT Reclaim FY2023/24 in the amount of £891.22 and the Q1 VAT Reclaim FY2024/25 Reclaim in the amount of £229.46.

However, we have noted that the Q2, Q3 and Q4 s.126 reclaims had been created, had not been submitted:

Q2 s.126 VAT Reclaim - £ 370.88

Q3 s.126 VAT Reclaim - £1,238.48

Q4 s.126 VAT Reclaim - £ 214.87

Finally in this area of review, we advise the Clerk & RFO and Members that the year-end s.126 VAT reclaim for the 2024-25 financial year (comprising the Q2, Q3 & Q4 reclaims) should be submitted expeditiously in the amount of £1,824.23.

Conclusion & Recommendation

It is incumbent upon every Council to manage its cashflow and the retained public funds under its custody for the benefit of its electorate, ensuring that its investments are reasonably and proportionately administered to ensure the security of the investment and to achieve a reasonable rate of return.

The failure of the Council to submit the two in year s.126 VAT Reclaims (Q2 and Q3) reduced the available funds to be invested during the 2024-25 financial year by £1,609.36. The lack of these funds would also have impacted the budget setting and precept determination process.

1) The Clerk & RFO and Members must ensure that the Council's s.126 VAT Reclaims are made on a quarterly basis.

Outcome - Internal Control Objective 'E'

Limited Assurance: Recommendations for improvement are documented in Section 9 of this report

Internal control objective 'F'

'Petty Cash payments were properly supported by receipts; all petty cash expenditure was approved, and VAT appropriately accounted for.'

The Council did not operate a Petty Cash system during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025.

Outcome - Internal Control Objective 'F'

Substantial Assurance

Internal control objective '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.'

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the

deduction and payment of income tax and NI contributions, together with meeting the requirements of the LGPS.

To meet the above objectives, we have: -

-  Noted that during the 2024-25 financial year from the 01st of April 2024 to the 31st of March 2025 the Council employed two people, outgoing Clerk & RFO and the incoming Clerk & RFO and there was an overlap in their employment during the handover period.
-  Noted that the outgoing Clerk & RFO was employed on an hourly rate of £13.73 per hour for contracted work on the basis of a 1.2 hour week
-  Noted that the incoming Clerk & RFO was employed from the 1st of May 2024 on the basis of NJC SCP10 (£13.28) on the basis of a 12.5 hour week;
-  Noted that the new Clerk & RFO's terms and conditions of employment and job description are recorded within a contract of employment
-  Reviewed the Clerk & RFO's payslips for June, September and December 2024 and March 2025, confirming that they were paid correctly and that the proper statutory deductions had been
-  Checked & Verified that the PAYE and NI deductions had been properly paid to HMRC and were properly recorded in the Council's Microsoft Excel spreadsheet cashbook;
-  Noted that the Council utilises the HMRC PAYE tools freeware for payroll and reporting;
-  Noted that the Council does not currently operate a Pension Scheme;
- and,
-  Checked & verified that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' of the 2024-25 financial year Annual Return.

Conclusion and recommendations

During our Review of the Council's Salaries, we have noted that the Clerk & RFO's HMRC PAYE Tools Employee Summary for the 2024-25 financial year shows tax payable in the amount of £1,438.60 which accords with 10 months taxable deductions on the BR (Basic Rate) tax code. However, The detail of the payslips, also produced by HMRC PAYE Tools, do not accord with this summary.

When the Clerk & RFO joined the Council in May 2024, their tax code is recorded as BR. The June 2024 Payslip records tax deducted in the amount of £143.80. This amount was refunded in July 2024 when the Clerk & RFO's tax code was replaced with an 1257L code.

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A 1257L tax code provided the Clerk & RFO a personal allowance of £12,579.00, during the 2024-25 financial year, prior to tax becoming payable.

1) The Clerk & RFO should review the above matter with HMRC to ensure that the correct level of taxation has been levied and paid over to HMRC in respect of the 2024-25 financial year, and to ensure that the council's payroll records are accurately maintained.

2) The Clerk & RFO should request HMRC confirm their tax code and ensure that this is properly entered into HMRC PAYE Tools for all payroll submissions during the 2025-26 financial year.

Outcome - Internal Control Objective 'G'

Limited Assurance: Recommendations for improvement are documented in Section 9 of this report

Internal control objective 'H'

'Assets and investments registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the JPAG Practitioners' Guide.

The Council maintains its Fixed Asset Register in a Microsoft Excel spreadsheet. The spreadsheet is basic, but compliant with the requirements of the JPAG Practitioner's Guide 2024.

Without conducting a physical examination of the Council's Assets, we are reliant on the Clerk & RFO's assertion as to the accuracy of information contained on the Register, which declares a Fixed Asset Value of £312,271.28 in accordance with in-year acquisitions and disposals.

Outcome - Internal Control Objective 'H'

Substantial Assurance

Internal control objective 'I'

'Periodic bank account reconciliations were properly carried out during the year.'

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are

presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees.

To meet the above objectives, we have:

-  Noted that the Clerk & RFO reconciles all the Council's financial accounts on a quarterly basis;
-  Checked and verified the Bank Reconciliations on the Council's three Lloyds Bank Accounts for the 2024-25 financial year, for the months of April, June, September and December 2024 and March 2025 with no issues arising; and,
-  Noted that the monthly bank reconciliation statements are presented at each monthly meeting of the Parish Council and their scrutiny and approval properly recorded in the Council's Minutes.

Outcome - Internal Control Objective 'I'

Substantial Assurance

Internal control objective 'J'

'Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cashbook, supported by an adequate audit trail from underlying records & where appropriate debtors and creditors were properly recorded.'

Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.'

The Council's accounts are managed in a single Microsoft Excel spreadsheet cashbook, with separate Spreadsheets produced for Reconciliation statements, Fixed Asset Register and Budget vs Actual analysis. We have examined and consider the combined spreadsheets reflect the full-year's transactions as recorded therein.

The spreadsheets have been used to manage the following working records, which have all been checked and verified from the 01st of April 2024 to the 31st of March 2025 with reference to prime documentation:

Financial records

Microsoft Excel spreadsheets

- | | |
|--|---|
|  Spreadsheet cashbook (R&P) |  Fixed Asset Register spreadsheet |
|  Budget Vs Actual spreadsheet |  Year-end Reserves reconciliation |
|  Monthly Bank reconciliations spreadsheet |  Year-end Investments reconciliation |
|  Annual S.137 report spreadsheet |  Variance Report |
|  Annual VAT reclaim spreadsheet |  Accounting Statements |

We have checked and verified the Closing Balance for the 2024 financial year, as at the 31st of March 2024 against the Opening Trial Balance for the 2024-25 financial year as at the 1st of April 2024 ensuring that the cashbooks remained in balance, with no matters arising.

Further, we checked and verified all the Council's Financial Spreadsheets at a 'line-item' level comprising the totality of its Financial records from the 01st of April 2024 to the 31st of March 2025, with reference to the supporting prime documentation, i.e. electronic copies of the bank statements, payment documents, receipt advices and the Council's published Minutes with no matters arising.

We also have checked and verified the Closing Balance declared on the spreadsheet cashbook as at the 31st of March 2025, against primary documentation, ensuring that the cashbooks remained in balance, with no matters arising. Finally, in this area of review, we have checked and verified the detail of the Annual Accounting statements with no matters arising.

Outcome - Internal Control Objective 'J'**Substantial Assurance****Internal control objective 'K'**

'If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2023-24 AGAR tick "not covered").*'

The objective in this area of review is to ensure that the Council, if it certified itself as exempt from a Limited Assurance review in 2023/24, met the exemption criteria and correctly declared itself exempt.

In the 2023-24 the Council did not declare itself as exempt from a Limited Assurance review:

Outcome - Internal Control Objective 'K'**Substantial Assurance**

Internal control objective '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."

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish all required documentation on its official website in accordance with the relevant legislation in place at the time of the audit.

The Council maintains its official website under the domain www.streatley.org. The Clerk & RFO has a dedicated email address name@streatley.org as do all the Council Members.

The Council maintains basic GDPR documentation including a document retention and disposal policy, Freedom of Information and Subject Access Request forms. The following information is published on the website:

-  Agenda and Minutes from February 2024 to January 2025;
-  The Parish Council's diary of meetings;
-  Profiles of the Parish Councillors with portfolio & hyperlinks to individual Registers of Interest;
-  AGAR, Accounting Statements and Audit documentation from 2020-21 to the present day (excluding the 2023-24 AGAR);
-  Notice for the Exercise of Public Rights 2020-21 to the present day;
-  Notice of Conclusion of Audit 2020-21 to the present day;
-  Standing Orders & Financial Regulations & policy documents
-  Information about the Council's assets
-  Planning Applications,
-  Youth & recreation; and,
-  Local information.

The Council's official website appears to be compliant with current Accessibility Legislation and the Council is registered as a Data Custodian with the Information Commissioner's Office.

Conclusion & Recommendation

We take this opportunity to remind the Clerk & RFO and Members that it is a statutory requirement to publish the Audited Annual Governance & Accountability Return (AGAR) including the External Auditor's report on its notice boards and official website. However, it has failed to do this for the 2023-24 financial year return. Further, this document has not been presented for purposes of this internal audit, despite having been requested on several occasions.

1) The Clerk & RFO must ensure the proper publication of the AGAR in future years, and the production of all documentation required by the Internal And External Auditors.

Outcome - Internal Control Objective 'L'

No Assurance: Recommendations for improvement are documented in Section 9 of this report.

Internal control objective '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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approve minutes confirming the dates set).'

The objective in this area of review is to ensure that the Council has met its statutory requirements to establish and publish the Notice for the Exercise of Public Rights properly, and for the correct period of time.

The Clerk & RFO has certified that Streatley Parish Council posted the Notice for the Exercise of Public rights for the 2023-24 financial year AGAR and Accounts on the Council's noticeboards and website.

The Notice remains posted on the Council's official website and may be accessed by clicking on: [Notice for the Exercise of Public Rights](#) (Active 17th May 2025).

The published Minutes of the Annual Parish Council Meeting of the 13th of May 2024 records that the Notice of the Period for the Exercise of Public Rights was Approved and Resolved under Minute reference 24/066/dviii as Monday the 03rd of July 2024 to Friday 11th August 2024. However, in 2024 the 3rd of July was a Wednesday and the period of the 3rd of June to the 11th of August and the duration was only 28 days. It should be noted that the period specified was a direct copy from the 2023-24 financial year declaration which had not been properly amended.

We have noted, however, that the actual Notice of EoPR which has been provided for audit, and which is published on the Council's official website records the following:

NOTICE OF THE PERIOD OF THE EXERCISE OF PUBLIC RIGHTS FY2023-24

 Date of Announcement	: Not recorded
 Commencement date	: Monday 01st of July 2024
 Conclusion date	: Friday 09 th of August 2024

The period for the Exercise of Public Rights was published for the statutorily required period of thirty (30) working days, including the first ten (10) working days in July, however, the Resolution Approved at Full Council was not for the correct period.

Conclusions & Recommendations

The Clerk & RFO and Members must ensure that close attention is paid to the date of Resolutions. Particularly those in relation to the Council's AGAR and Notice for the Exercise of Public Rights.

1) The Clerk & RFO must ensure the accurate and correct statement of all Resolutions.

Outcome - Internal Control Objective 'M'

Limited Assurance: Recommendations for improvement are documented in Section 9 of this report

Internal control objective 'N'

'the authority has complied with the publication requirements for the 2023/24 AGAR (see AGAR Page 1 Guidance Notes).'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice of Conclusion of Audit, the Annual Governance and Accountability Return (AGAR) including the Annual Independent Internal Audit report on its official website and its Noticeboards where such are in place.

Streatley Parish Council did not comply with the publication requirement for the 2023-24 AGAR in that the AGAR has not been published on the Council's official website as at the 02nd May 2025 and remains unpublished as at the 17th of May 2025. We can find no clear evidence that the AGAR has been published on the Council's noticeboards, and the 2023-24 AGAR has not been produced for the purposes of this year-end Internal Audit despite being requested on several occasions.

We are unable to comment on the External Auditor's report, contained within the 2023-24 AGAR, as we have not had site of the report.

Conclusion & Recommendation

- 1) The Clerk & RFO and Members must ensure that, in future, the requirement to publish all statutory documentation is complied with, and in the timeframe required.
- 2) All information requested by the Internal or External Auditor must be supplied in a timely manner.

Outcome - Internal Control Objective 'N'

No Assurance: Recommendations for improvement are documented in Section 9 of this report.

Internal control objective 'O'

'Trust Funds (Including charitable) – The council met its responsibilities as a trustee.'

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.

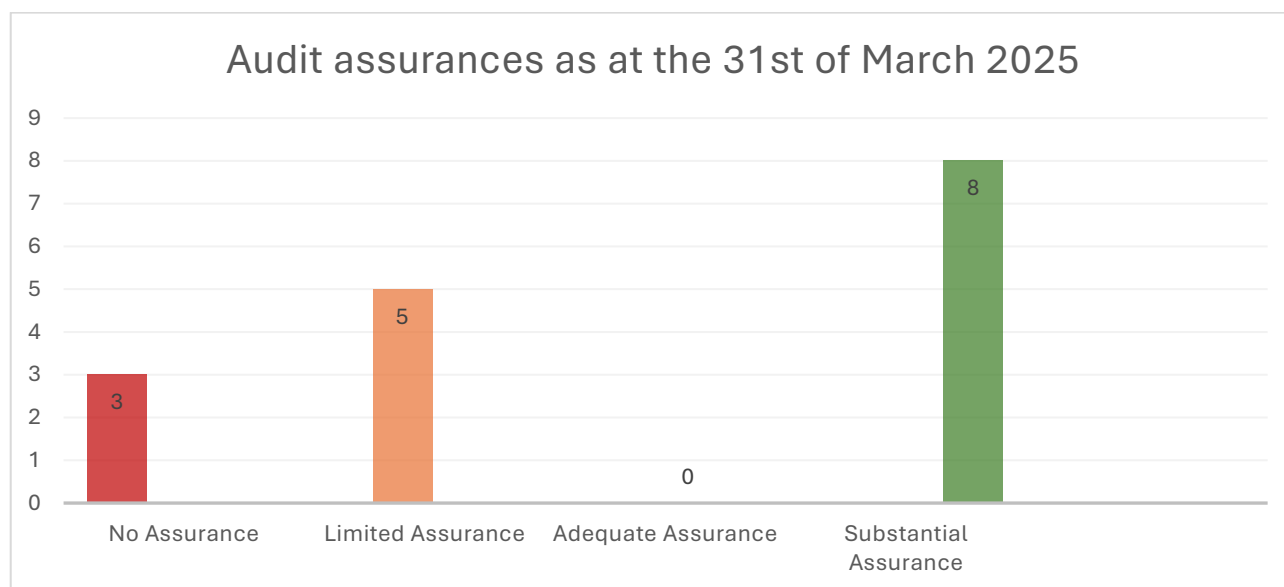
The Clerk & RFO has certified that Streatley Parish Council does not act as the sole trustee of any Charitable Trust or Trust fund.

Outcome - Internal Control Objective 'O'

Substantial Assurance

Assurance review

During the year-end internal audit for the 2024-25 financial year, we have undertaken 319 separate audit tests, providing nineteen separate assurances in the sixteen areas of review which correspond to Corporate Governance and the Internal Control objectives contained within the Annual Return: Annual Internal Audit Report as detailed in the chart below.



- Substantial:** A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;
- Adequate:** Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;
- Limited:** Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or
- No:** Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.

Issues identified during the 2024-25 year-end audit

1) **Best practice recommendation - GDPR**

Noted that the Council has basic General Data Protection Regulation (GDPR) / Data Protection Policies in place.

Recommendation

(1) As a public authority, which exchanges emails and other communications, with members of the public, and which is required to retain a wide range of documentation in hard copy and electronically the Council is required to have a reasonable and proportionate General Data Protection Regulation policy, (GDPR) Data Protection Policy and associated Internal Controls in place including a Document Retention Policy. This has been discussed at some length with the Clerk & RFO.

We strongly encourage the Clerk & RFO to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Clerk & RFO to ensure that all council documentation, either electronic or hard copy are secured and maintained appropriately for the correct period of time.

2) **Best practice recommendation – IT Systems & Cyber Security**

The Council has no Cyber Security policy or IT resilience strategy in place. Whilst this is not a requirement currently, we understand that it will be from the 1st of April 2026.

As is the case with many smaller councils, historical consideration given to IT infrastructure, resilience and business continuity has been minimal. Although the Council has access to IT equipment it is rather out of date and somewhat piecemeal with no clear or coherent strategy towards its current and ongoing IT strategy and requirements.

In today's increasingly digital world, it is critical that all Council's address this matter in a reasonable and proportionate manner.

Recommendation

(a) The UK Government is increasingly focused on cyber security and will be bringing new legislation which will require a more stringent approach to this field to all government bodies. We strongly encourage the new Clerk & RFO in post and the Council members to work towards Cyber Essentials Certification during the 2025-26 financial year, as we are advised that this will become a minimum requirement for all Councils in the near future as will the requirement by, we believe, the 1st of April 2027, to host all Council websites on a secure JSEC approved server using a council-name.gov.uk or council-name.gov.wales domain.

3) **Best Practice Recommendation – Finance system**

We note that the Clerk & RFO has maintained the Council's Financial and other records using Microsoft Excel spreadsheets. As such the Council has operated an in-house developed system, which although functional, is fraught with risk of error. Furthermore, from the 1st of

April 2026 we understand that all Council's will be required to acquire proper accounting software which is 'Making Tax Digital' (MTD) enabled.

Recommendation

(1) We strongly encourage the Council to invest in a proper accounting package designed specifically for Council usage and recommend that the council considers Cloudy IT, Edge, Rialtas and Scribe Accounting software packages which are designed for use by Town, Parish and Community Council's in Wales and in England. The use of this package will help to enforce proper Internal controls, allow proper financial reporting made simple and will manage the proper production of the Annual Return each year.

Corporate Governance

Conclusions & recommendations

We take this opportunity to remind the Clerk & RFO and Members that a Council's Minutes are the Legal Record of all business conducted by the Council. It is imperative that the Minutes which are recorded are precise, accurate and properly referenced.

It is also essential that the Clerk & RFO also ensures that statutory requirements are met each year and are recorded accurately in the Council's Minutes. This includes but is not limited to:

1. The correct Approval process for the completed AGAR is undertaken and formally and accurately recorded in the Council's Minutes prior to AGAR and supporting documents onward transmission to the External Auditor for scrutiny and review.
2. The correct period for the Notice of the Period of Exercise of Public Rights is Established, including the date of announcement, date of commencement and date of conclusion, and that this is formally Approved and recorded in the Council's Minutes.
3. The Council's Financial Regulations and Standing Orders must be reviewed at least once annually, with that review and Readoption being formally recorded in the Council's Minutes.
4. The Council's combined Risk Register must be reviewed at least once annually, with that review and Readoption being formally recorded in the Council's Minutes.
5. The Council's Budget & Precept must be formally Resolved and Approved, with such Resolution and the full value of each stated. It is considered best practice to record the percentage increase over the prior year and the value of the tax levied against a Band 'D' property, and,
6. Each item of business discussed by the Council must contain a unique and accurate Minute reference, and,
7. The use of 'Any other Business' is unlawful and must not be employed in any meeting.

Internal control objective 'C'

'The authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.'

Conclusions & recommendations

We note that the Council continues to demonstrate a reasonable and proportionate approach to the management of both its Health & Safety and Business Risks. However, we take this opportunity to remind the Clerk & RFO and Members that JPAG, the Practitioners Guide requires that all Councils undertake a review of its Risk Register(s) at least once annually, with such review being formally recorded in the Approved and Published Minutes of the Council.

The regular review of Risk Register is of critical importance to every council. Especially, those councils which are responsible for the management of children's playgrounds.

During the 2024-25 financial year, 1st of April 2024 to the 31st of March 2025, we have found no record of any formal Review of the Council's Risk Register recorded in its Approved and Published Minutes. Therefore we have no option other than to record a negative assertion against Internal control objective 'C' in the AGAR Annual Independent Audit Report.

1) The Clerk & RFO and Members must ensure that the Council's Combined Risk Register is reviewed at least once annually, the Register Readopted by formal Resolution, and that Resolution recorded in the Minutes of the corresponding meeting.

Internal control objective 'D'

'The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.'

Conclusion & Recommendations

The level of the Councils Earmarked Reserves must be properly and accurately managed as this balance reduces the level of the General Reserve and affects the year-end out turn calculations. It also impacts the budget setting and precept determination process. We have noted that the Council Spreadsheet Cashbook accounts recorded eleven (11) retained earmarked reserves as at the 31st of March 2025 as follows:

Earmarked Reserves recorded as at 31.03.2025		
1	Recreation Ground	£1,823.87
2	Street Lighting	£420.00
3	Open Spaces	£2,675.49
4	'Other'	£166.06
5	CIL funds	£11,167.88
6	Allotments	£426.00
7	Torchlight Event	£1,485.06
8	Emergency Fund	£1,248.81
9	Grit Bins	£1,472.15
10	Election Expenses	£500.00
11	Covid float	£500.00
Total Earmarked Reserves		£21,894.32

1) All the declared Earmarked Reserves, which are recorded in the Council's Accounts, as at the 31st of March 2025 must be declared on the Variance Report to be submitted to the External Audit with the 2024-25 financial year AGAR.

2) Earmarked Reserves may only be established for specific, project related expenditure. Once the project is completed, or the Earmarked Reserve is no longer required, the residual balance recorded therein must be returned to the General Reserve.

3) Earmarked Reserve 'other' is not appropriate and should be returned to the General Reserve.

4) Earmarked Reserve 'Emergency Fund' is not appropriate and should be returned to the General Reserve.

5) Earmarked Reserve 'Covid float' is not appropriate and should be returned to the General Reserve.

Internal control objective 'E'

'Expected income was fully received, based on correct prices. properly recorded and promptly banked; and VAT was appropriately accounted for.'

Conclusion & Recommendation

It is incumbent upon every Council to manage its cashflow and the retained public funds under its custody for the benefit of its electorate, ensuring that its investments are reasonably and proportionately administered to ensure the security of the investment and to achieve a reasonable rate of return.

The failure of the Council to submit the two in year s.126 VAT Reclaims (Q2 and Q3) reduced the available funds to be invested during the 2024-25 financial year by £1,609.36. The lack of these funds would also have impacted the budget setting and precept determination process.

1) The Clerk & RFO and Members must ensure that the Council's s.126 VAT Reclaims are made on a quarterly basis.

Internal control objective '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.'

Conclusion and recommendations

During our Review of the Council's Salaries, we have noted that the Clerk & RFO's HMRC PAYE Tools Employee Summary for the 2024-25 financial year shows tax payable in the amount of £1,438.60 which accords with 10 months taxable deductions on the BR (Basic Rate) tax code. However, The detail of the payslips, also produced by HMRC PAYE Tools, do not accord with this summary.

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A 1257L tax code provided the Clerk & RFO a personal allowance of £12,579.00, during the 2024-25 financial year, prior to tax becoming payable.

- 1) The Clerk & RFO should review the above matter with HMRC to ensure that the correct level of taxation has been levied and paid over to HMRC in respect of the 2024-25 financial year, and to ensure that the council's payroll records are accurately maintained.
- 2) The Clerk & RFO should request HMRC confirm their tax code and ensure that this is properly entered into HMRC PAYE Tools for all payroll submissions during the 2025-26 financial year.

Internal control objective '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.'

Conclusion & Recommendation

We take this opportunity to remind the Clerk & RFO and Members that it is a statutory requirement to publish the Audited Annual Governance & Accountability Return (AGAR) including the External Auditor's report on its notice boards and official website. However, it has failed to do this for the 2023-24 financial year return. Further, this document has not been presented for purposes of this internal audit, despite having been requested on several occasions.

1) The Clerk & RFO must ensure the proper publication of the AGAR in future years, and the production of all documentation required by the Internal And External Auditors.

Internal control objective '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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approve minutes confirming the dates set).*'

Conclusions & Recommendations

It is a statutory requirement for the Annual Governance and Accountability Return (AGAR) containing the Governance Statements, Accounting Statements, Annual Independent Internal Audit Report and External Auditors report is published on the Council's official website and noticeboard(s) upon receipt of the 'Notice of Conclusion of Audit' from the External Auditors.

During the 2024-25 financial year the dates for Resolution to Approve the AGAR Accounting Statements, Annual Governance Statements, to Approve the return and to Establish the Period for the Notice of the Exercise of Public Rights for the 2023-24 financial year were incorrectly stated as those for the 2022-23 financial year return due to the text being copied from the previous year's minutes but not being amended.

We have noted that the physical Notice of the Exercise of Public Rights contains appropriate dates.

1) The Clerk & RFO and Members must ensure that close attention is paid to the date of all Resolutions, particularly those in relation to the Council's AGAR and Notice for the Exercise of Public Rights.

2) Members must ensure that such detail is checked and verified prior to the Minutes of a prior meeting being Approved.

Internal control objective 'N'

'the authority has complied with the publication requirements for the 2023/24 AGAR (see AGAR Page 1 Guidance Notes).'

Conclusion & Recommendation

Streatley Parish Council did not comply with the publication requirement for the 2023-24 AGAR in that the AGAR has not been published on the Council's official website as at the 02nd May 2025 and remains unpublished as at the 17th of May 2025. We can find no clear evidence that the AGAR has been published on the Council's noticeboards, and the 2023-24 AGAR has not been produced for the purposes of this year-end Internal Audit despite being requested on several occasions.

We are unable to comment on the External Auditor's report, contained within the 2023-24 AGAR, as we have not had site of the report.

- 1) The Clerk & RFO and Members must ensure that, in future, the requirement to publish all statutory documentation is complied with in the timeframe required by the External Audit.
- 2) All information requested by both the Internal and External Auditors must be supplied in a timely manner.

Confirmation of independence and Quality Assurance

During the 2024-25 financial year to the 31st of March 2025, we confirm that the internal auditor has acted independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Streatley Parish Council.

The year-end audit for the 2024-25 financial year, conducted remotely on the 2nd of May 2025 with further work being undertaken on the 17th of May, was carried out in accordance with Streatley Parish Council's needs and planned coverage as reviewed with the Clerk & RFO Miss Amy Biggs.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2024-25 Annual Return's Annual Independent Internal Audit Report, which has been duly authorised, with the following findings:

Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	Interim 2024-25 (Actual %)		YE 2024-25 (Actual %)
Internal Audit plan delivered	N/A	➔	100%
Positive customer responses to quality appraisal questionnaire			To be issued
Compliant with the Public Sector Internal Audit Standards	N/A	↔	100%

Acknowledgements

We would like to take this opportunity to thank the Clerk & RFO of Streatley Parish Council, Miss Amy Biggs for her assistance in performing the Independent Internal Audit for the 2024-25 financial year. We are grateful for content and quality of the documentation and the responses that have been supplied to our supplementary questions.

We now ask that the new Clerk & RFO in post, and the Council Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.


C Lingard-McKay
Head of WGW online internal audit practice