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30th April 2026

Weston under Redcastle Parish Council

Ladies and Gentlemen

I have again been appointed as your Internal Auditor and am employed by the Council to conduct such tests as are agreed and are sufficient to enable me to complete the Internal Auditor's Report contained within the Audit Commission's Annual Return Form for the appropriate financial year.

My report this year is again based on the Guide issued by the Joint Panel on Accounting Guidance (JPAG). Whilst the tests I have made are taken from the Practitioners' Guide, they are relevant to the various headings on the Annual internal audit report. I have again given my rationale for the answers given on that report.

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

Appropriate books of account have been kept properly throughout the year. A Cash Book is maintained, is up to date, regularly balanced and the reconciliation of the cash book balance and the bank statement is agreed by the council at each meeting. The books are made up to 31st March 2026 and were audited by me on 23rd April 2026.

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

The council has again ensured that its financial dealings are accurate and have been strictly monitored. The council has complied with its financial regulations and payments are supported by invoices, expenditure has been approved and VAT has been appropriately accounted for. VAT in the sum of £533.99 has been reclaimed and was credited to the account on 8th January 2026. Invoices are signed by the Clerk that the goods or service is fit for purpose and the invoices are signed by a councillor.

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

The council has an up to date Risk Assessment policy which was approved and adopted at the April 2024 meeting of the Council. The insurance does not appear to have been reviewed during the year, and as I have mentioned to the clerk, it is helpful to discuss this before the renewal or annual premium is paid, if it is a multi-year contract, in case there are items which require adding or deleting from the policy.

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

The draft budget for 2026-27 was discussed at the January 2026 meeting of the council. An expenditure Budget was set, and a Precept of £7,816 was requested, an increase of £35. Reserves are appropriate

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

All the expected income, has been received and all criteria met. As mentioned above VAT has been accounted for and duly reclaimed.

F. The Council does not deal in Petty 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.

The existing clerk has a Contract of Employment, which is based on the NALC model. The salary to the Clerk was paid in accordance with council approvals, and PAYE and NI requirements were properly applied and payments to HMRC are up to date. No allowances to members were paid.

H. Asset and investments registers were complete and accurate and properly maintained.

The Asset Register is complete, accurate and up to date. Whilst the Register was discussed at the May 2024 meeting of the Council, and the outcome minuted, it should again be discussed during this financial year to ensure that the assets have been examined are in good condition. The Assets are valued at £3200 and this should be reflected in the insurance policy. All this should be duly minuted.

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

Bank reconciliations are undertaken by the Clerk and a report is given and approved by the Councillors at each meeting.

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.

Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, and supported by an adequate audit trail. At the year-end there are no unexplained balancing entries in either reconciliation, The year-end accounts have been prepared on the correct accounting basis and the value of investments held is not applicable. At the year end, there are original bank statements for all accounts.

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").*

The authority certified itself as exempt from a limited assurance review in 2024/25. It met the exemption criteria and correctly declared itself 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.

The authority has published the required information on the website which I have verified by looking at the website.

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 2025/26 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).*

This exercise was correctly provided for and I have again verified this by looking at the website. Again I just mention that whilst the AGAR gives an "and/or" requirement, it would be helpful if the date for the period of exercise was minuted before the event, and minuted in confirmation at the meeting after the event.

N. The authority has complied with the publication requirements for 2024/25 AGAR*. (see AGAR Page 1 Guidance Notes).*

The authority has complied with the publication requirements.

O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.

The Council is in the process of complying with the laws, regulations and proper practices, but the clerk is aware that it is necessary for the Council to have a definitive policy, structured to the needs of compliance and he is formulating and adopting the necessary policies to achieve this.

P. (For local councils only).
Trust funds (including charitable) – The council met its responsibilities as a trustee.

Not applicable.

Conclusion.

I have marked all the categories on the internal audit form as conforming to the required standard on the basis that under risk management there is little or no risk attached to the council from any of the comments I have made.

I would like to place on record my thanks to Cllr. Rollo for undertaking the task of undertaking internal control checks.

From my internal audit testing there is no evidence of any irregularities and I would like to thank the Clerk for the excellent way in which the accounts and other audit material have been prepared.

As I have mentioned before, and I don't wish to labour the point, I commend you as council members for willingly giving of your time to carry out these important tasks, for no remuneration. If you or your clerk need any assistance that I am able to give, I will gladly do so. Whilst my report is based on my findings, this is only a guide and you have the right to ignore it. That is entirely your decision, but I do hope that we can continue to work together to make it work.

Yours faithfully

Bernard Townson
Internal Auditor
30th April 2026