West Ilsley Parish Council

Correspondence Address: Wilkins Centre, Burrell Road, Compton, Newbury, RG20 6NP
Meeting address: West Ilsley Village Hall, Main Street, West Ilsley, RG20 7AJ
Clerk@WestIlsley.org

To: All Members of West Ilsley Parish Council
All Councillors are hereby summoned to attend the following meeting.
Please inform the Clerk if you are unable to attend.

Notice of Meeting

MEETING: Annual Meeting of the Parish Council
DATE & TIME: Tuesday 14th May 2024 at 7:00 pm
PLACE: West Ilsley Village Hall, Main Street, West Ilsley, RG20 7AJ

S. Marshman
Dr. S. Marshman, PSLCC, Clerk to the Council 8th May 2024

Agenda

1. To consider the election of Chair of the Council for 2024/25 and for the elected Chair to sign the declaration of acceptance of office

2. To consider the election of Deputy Chair of the Council for 2024/25 and for the elected Deputy Chair to sign the declaration of acceptance of office

3. To receive, and consider for acceptance, apologies for absence from Members of the Council

4. To receive any declarations of Disclosable Pecuniary Interests, Other Registerable Interests or Non-Registerable Interests and to consider any Requests for Dispensation from Members declaring a Disclosable Pecuniary Interest
   N.B. Councillors should confirm the category of interest that is being declared.

5. To receive:
   5.1 Questions or comments from members of the public regarding items on the agenda[1]
   5.2 Representations from any member who has declared an Other Registerable Interest or Non-Registerable Interest

6. To approve the Minutes of the Parish Council Meeting held on 18th April 2024

7. To discuss any matters arising from the Minutes of the previous meeting

[1] Members of the public are permitted to make representations, answer questions and give evidence in respect of any item of business included in this agenda. The designated time will be 12 minutes, with no longer than 3 minutes per person. This time may be extended at the discretion of the Chair. A question shall not require a response at the meeting nor start a debate. The Chair of the meeting may direct that a written or oral response be given after the meeting. (Standing Orders 3e-h) Comments or questions not related to an item on this agenda should be notified to the Clerk for consideration by Council for possible inclusion on a future agenda.

8. To receive a report from the District Councillor

9. To receive an update on planning application responses and decisions

10. Finance:
    10.1 To consider approving the payments listed on the Finance Report
    10.2 To note the most recent bank reconciliation
    10.3 To receive any reports from the Internal Controller
    10.4 To receive the most recent Quarterly Budget Report *(where applicable)*

11. To consider the appointment of any new committees in accordance with standing order 4

12. To review the Staffing Committee Terms of Reference

13. To consider appointing councillors to the Staffing Committee *(3 members)* and the Disciplinary/Grievance Committee *(the remaining 3 members of the council – this committee will only meet if required)*

14. To review the Scheme of Delegation for staff, committees and other local authorities

15. To review the inventory of land and assets including buildings and office equipment

16. To review the following policies:
    18.1 Standing Orders
    18.2 Financial Regulations
    18.3 Complaints Procedure
    18.4 Freedom of Information
    18.5 Publication Scheme
    18.6 Press and Media Policy
    18.7 Code of Conduct
    18.8 Internal Controls Policy and Procedure

17. To review the council's and/or staff subscriptions to other bodies

18. To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council

19. To consider Parish Council responsibilities and representation on outside bodies including arrangements for reporting back

20. To consider the Risk Assessment for 2024/25

21. To consider quotes for insurance

22. To review the feedback from our internal auditors on the 2023/24 audit and consider any actions required – *see page 4 of the AGAR and the detailed internal audit report*

23. Certificate of Exemption 2023/24: To consider completing the Certificate of Exemption for expenditure under £25,000 and ensure it is signed and dated by the Responsible Finance Officer and the person presiding at the meeting – *see page 3 of the AGAR*

24. Annual Governance Review 2023/24: To consider, approve, and sign and date the Annual Governance Statement (Annual Governance and Accountability Return) – *see page 5 of the AGAR*

25. Accounting Statements 2023/24: To consider, approve, and sign and date the Accounting Statements (Annual Governance and Accountability Return) – *see page 6 of the AGAR*

26. To appoint an internal auditor and agree the scope of audit for the 2024/25 audit

27. To receive an update on the Village Hall

28. To discuss the creation of an emergency plan

29. To receive an update on speeding

30. To receive an update on the closure of the West Ilsley Parish Council Trust

31. To discuss matters for future consideration or for information

Supporting Documents

Agenda Item 2: Declarations of Interests

DPI = Disclosable Pecuniary Interest
ORI = Other Registerable Interest
NRI = Non-Registerable Interest

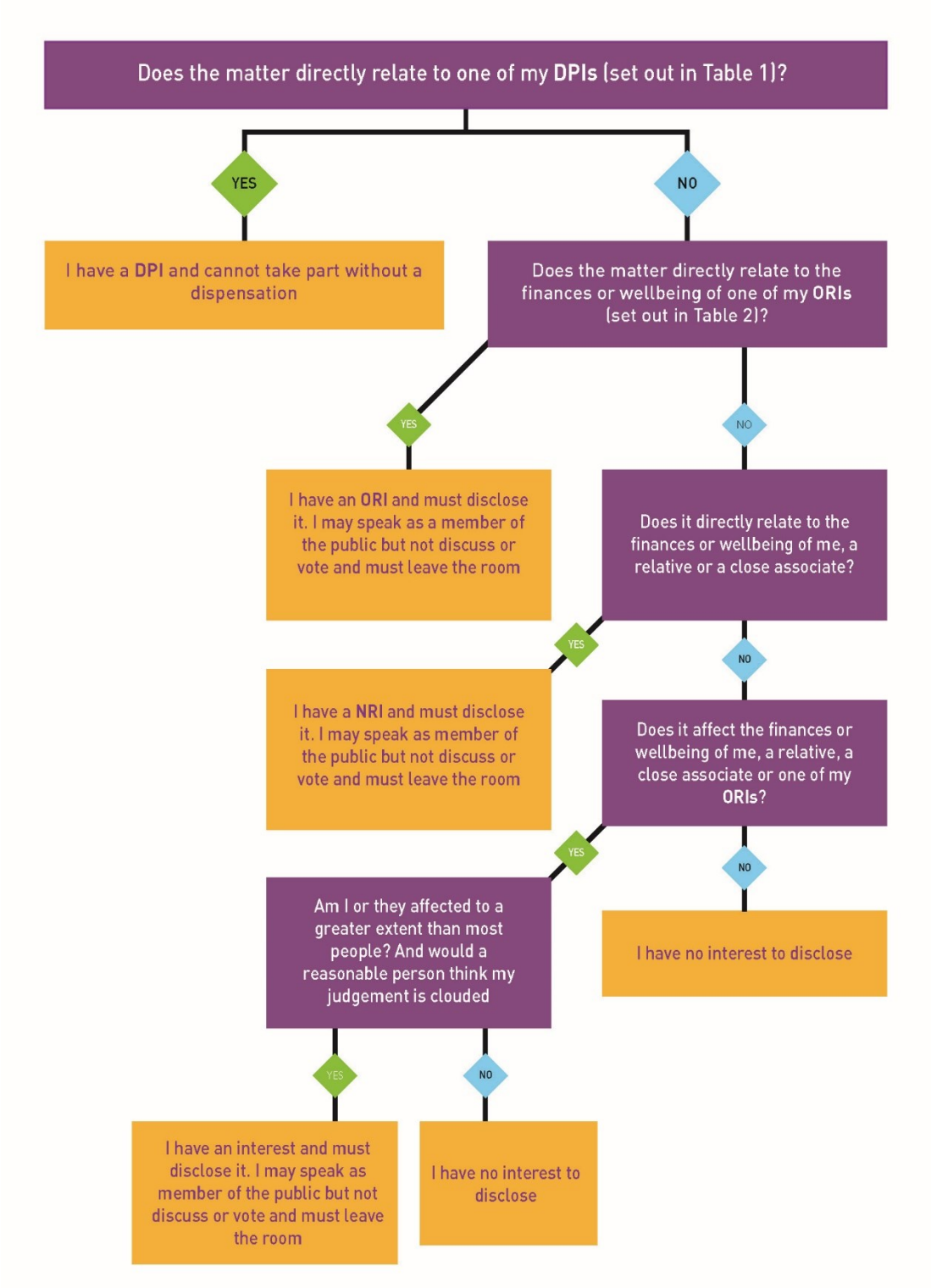


Table 1: Disclosable Pecuniary Interests

Subject	Description
Employment, office, trade, profession or vocation	Any employment, office, trade, profession or vocation carried on for profit or gain.
Sponsorship	Any payment or provision of any other financial benefit (other than from the council) made to the councillor during the previous 12-month period for expenses incurred by him/her in carrying out his/her duties as a councillor, or towards his/her election expenses. This includes any payment or financial benefit from a trade union within the meaning of the Trade Union and Labour Relations (Consolidation) Act 1992.
Contracts	Any contract made between the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (or a firm in which such person is a partner, or an incorporated body of which such person is a director* or a body that such person has a beneficial interest in the securities of*) and the council — (a) under which goods or services are to be provided or works are to be executed; and (b) which has not been fully discharged.
Land and* property	Any beneficial interest in land which is within the area of the council. 'Land' excludes an easement, servitude, interest or right in or over land which does not give the councillor or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners (alone or jointly with another) a right to occupy or to receive income.
Licenses	Any licence (alone or jointly with others) to occupy land in the area of the council for a month or longer
Corporate tenancies	Any tenancy where (to the councillor's knowledge)— (a) the landlord is the council; and (b) the tenant is a body that the councillor, or his/her spouse or civil partner or the person with whom the councillor is living as if they were spouses/ civil partners is a partner of or a director* of or has a beneficial interest in the securities* of.
Securities	Any beneficial interest in securities* of a body where— (a) that body (to the councillor's knowledge) has a place of business or land in the area of the council; and (b) either— (i) the total nominal value of the securities* exceeds £25,000 or one hundredth of the total issued share capital of that body; or (ii) if the share capital of that body is of more than one class, the total nominal value of the shares of any one class in which the

	councillor, or his/ her spouse or civil partner or the person with whom the councillor is living as if they were spouses/civil partners have a beneficial interest exceeds one-hundredth of the total issued share capital of that class.

* 'director' includes a member of the committee of management of an industrial and provident society.

* 'securities' means shares, debentures, debenture stock, loan stock, bonds, units of a collective investment scheme within the meaning of the Financial Services and Markets Act 2000 and other securities of any description, other than money deposited with a building society.

Table 2: Other Registerable Interest

You must register as an Other Registerable Interest:

1. any unpaid directorships
2. any body of which you are a member or are in a position of general control or management and to which you are nominated or appointed by your authority
3. any body
   (i) exercising functions of a public nature
   (ii) directed to charitable purposes or
   (iii) one of whose principal purposes includes the influence of public opinion or policy (including any political party or trade union) of which you are a member or in a position of general control or management

Agenda Item 7: To consider the following planning applications and to receive an update on planning application responses and decisions

West Ilsley Parish Council has responded to the following planning applications using delegated powers since the previous meeting:

Application Reference	Location	Proposed Work	Parish Council Response
None			

West Berkshire District Council has confirmed the following decisions since the previous meeting:

Application Reference	Location	Proposed Work	Decision
None			

Agenda Item 8: Finance

Finance Report

Status at last bank reconciliation 30th April 2024

Account	Amount
Lloyds Current	£14,145.72
Lloyds Savings	£31,465.69
Total	**£45,611.41**

Income	Amount
Interest	£32.47
VAT refund	£2,448.06
Precept	£5,350.00
Total	**£7,830.53**

Payments to be approved

Payment Date	Payee	Payment Detail	Amount
25-Apr-24	Google Domains	Web domain renewal	£10.00
14-May-24	A resident	Reimburse mower service costs	£253.90
14-May-24	Playsafety Limited	Play area safety inspection	£93.60
15-May-24	Hugo Fox	Website hosting	£11.99
22-May-24	Staff Costs	Staff Costs May	£371.88
		Total	**£741.37**

Bank Reconciliation – to 30th April 2024

West Ilsley Parish Council - Bank Reconciliation
Apr-24

	Lloyds Current	Lloyds Savings	Total
Opening Cash Account Balance - 1st April 2024	**£6,816.48**	**£31,433.22**	**£38,249.70**
Add: Receipts in the month	£7,798.06	£32.47	£7,830.53
Less: Payments in the month	(£468.82)	£0.00	(£468.82)
Transfers	£0.00	£0.00	£0.00
Closing Cash Account Balance - 30th April 2024	**£14,145.72**	**£31,465.69**	**£45,611.41**
Closing Balance of Bank Account - 30th April 2024	**£14,145.72**	**£31,465.69**	**£45,611.41**
Add: Receipts not banked	£0.00	£0.00	£0.00
Less: Payments not Completed	£0.00	£0.00	£0.00
Net Balances as at 30th April 2024	**£14,145.72**	**£31,465.69**	**£45,611.41**

List of Receipts not Banked as at 30th April 2024

Item	Amount
Total	£0.00

List of Payments not Completed as at 30th April 2024

Item	Amount
Total	£0.00

Agenda Item 15: To review the inventory of land and assets including buildings and office equipment

Asset	Location	Acquisition Date	Purchase Price / Nominal Value	Insured	Insurance Value	Notes
Cricket Pavilion		1988	£1.00	No		Maintained and insured by WICC
Play equipment	Recreation Ground		£20,027.00	Yes	£24,877.39	
Gazebo	By the pond		£6,688.00	Yes	£8,308.65	
War Memorial	Churchyard		£5,835.00	Yes	£7,249.29	
Troy seat	Lay-by		£515.00	Yes	£639.72	
Brigadier Gerald seat	Outside the Churchyard		£283.00	Yes	£351.85	
Noticeboard x2			£103.00	Yes	£127.95	
Lawn mower			£656.00	Yes	£639.72	
Tennis Court surface	Recreation Ground		£2,575.00	Yes	£3,198.60	
Tennis Court posts	Recreation Ground		£515.00	Yes	£639.72	
Tennis Court net	Recreation Ground		£175.00	Yes	£271.50	
Heavy duty benches x2	Recreation Ground		£2,976.00	Yes	£1,011.62	
Rugby/Football Goals x2	Recreation Ground		£864.00	Yes	£3,484.50	
Tennis Court bench	Recreation Ground		£318.00	Yes		
Tennis court fencing, gate and other associated equipment	Recreation Ground			Yes	£9,004.07	
Salt bin	The Maltings		£100.00	No		
Laptop	Clerk		£399.99	Yes	£399.99	
Cricket Nets	Recreation Ground	Aug-21	£33,333.00	Yes	£33,333.00	
Dog bins x3	Recreation Ground	Oct-21	£286.17	Yes	£286.17	
Litter bin	Play area, Recreation Ground	Jan-22	£226.95	Yes	£226.95	
Jubilee Plaque (Queen's Green Canopy)	Clerk	Mar-22	£120.82	Yes	£120.82	
Speed Indicator Device		Mar-22	£2,690.00	Yes	£2,690.00	
Defibrillator	Village Hall		£1.00	Yes	£1,500.00	
Fencing around Play Area	Recreation Ground	Nov-22	£3,800.00	Yes	£3,800.00	
		Total	**£82,488.93**		**£102,161.51**	

Agenda Item 17: To review the council's and/or staff subscriptions to other bodies

Organisation	Date of Renewal	Cost of Renewal
Berkshire Association of Local Councils (BALC)	May 2024	£74.95
Society of Local Council Clerks (SLCC)	December 2023	£35.16

Agenda Item 18: To determine the time and place of ordinary meetings of the full council up to and including the next annual meeting of full council

Date	Time	Meeting
Tuesday 10th September 2024	7:30 pm	Full Council
Tuesday 12th November 2024	7:30 pm	Full Council
Tuesday 4th February 2025	7:30 pm	Full Council
Tuesday 20th May 2025	7:00 pm	Annual Meeting of the Parish Council
Tuesday 20th May 2025	8:15 pm	Annual Parish Meeting

Agenda Item 19: To consider Parish Council responsibilities and representation on outside bodies including arrangements for reporting back

Role	Previous Holder
Flooding	Vacant
Internal Controller	Tim Pearey
Speeding	Graham Woods
Village Hall	Vacant
Cricket Club	Alan Bloor
Harwell Site Stakeholder Group	Vacant

Agenda Item 20: To consider the Risk Assessment for 2023/24

Risk Register 2024/25

Introduction to Risk Assessment and Management

The failure to manage risks effectively can be expensive in financial terms and also in terms of service delivery. It is important therefore that Councils have in place a system to help them assess and manage risks. Ultimately risk management is the responsibility of Members because risks threaten a council's ability to achieve its objectives.

Assessment and Management of risk is one of the mandatory areas addressed on Internal Audits. Internal Auditors will use the Risk Assessment system and associated Risk Register to assess whether the Council takes seriously its possible exposure to risk and has put in place actions to limit the consequences of potential risks.

For smaller parishes, this system will be relatively simple. It can essentially be broken down into the following 3 main steps:

- Identifying the key risks facing the council
- Evaluating the potential of one of these risks occurring
- Managing the risk: agreeing measures to avoid, reduce or control the risk or its consequence.

Risk Identification

Risks can be divided into a number of categories and the following have been used here:

- Physical assets – buildings, equipment, IT hardware etc.
- Finance – banking, loss of income, petty cash etc.
- Injury to the public and/or staff – in halls, playgrounds and recreation grounds, etc
- Complying with legal requirements – agendas and minutes, records, etc
- Councillor propriety – declarations of interest, gifts and hospitality etc

Risk Evaluation

Risk Evaluation is essentially a 2-part exercise, answering the questions:

- What is the chance of the risk occurring?
- What is the likely impact if it does occur?

In smaller Parish Councils it is only necessary to classify the answers to each of these questions as Low, Medium or High

Risk Management

There are three main ways of managing risks:

- Manage the risk yourself
- Take out insurance to cover the risk
- Agree with another party that they will manage the risk on your behalf; this may include rewarding them for so doing

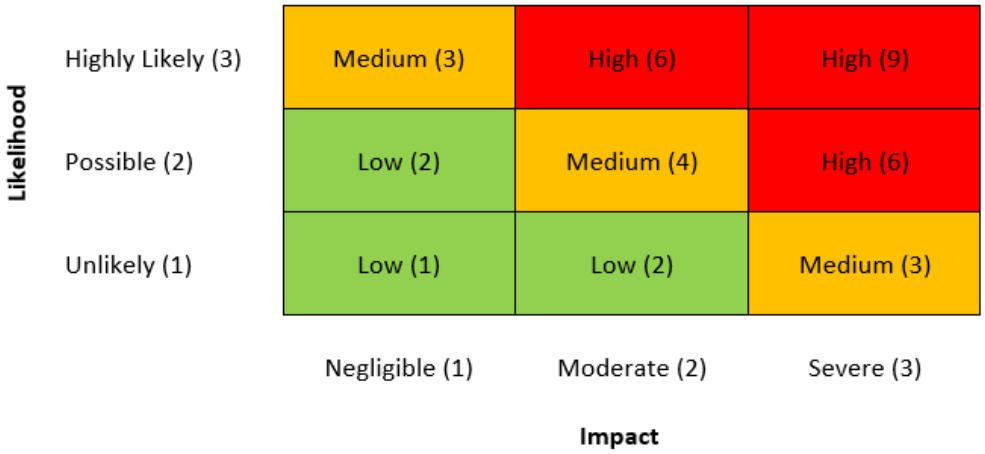
Risk Register

Identified risks are documented in a Risk Register.

It should be noted that Risk Assessment and Management is not a one-off exercise; risks should be constantly kept under review, especially as the business of the Council changes and new projects are undertaken.

Risk Assessment Matrix

Identified risks are assessed using the following matrix.



Category 1: Assets

No.	Description	Likelihood	Impact	Risk Rating	Management Control
1.1	Damage to – or loss of – fixtures and fittings	**L/1**	**M/2**	**L2**	The Parish Council insurance policy covers items on the assets list. All play equipment is inspected weekly and any maintenance/repair is carried out as soon as possible. Damaged equipment will be fenced off if required. The Village Hall is insured by WIRSA (the relevant organisation). Proof of insurance will be requested each year from the relevant organisation.
1.2	Physical assets may be damaged or stolen	**M/2**	**L/1**	**L/2**	All assets are insured.
1.3	Loss of data – physical	**L/1**	**L/1**	**L/1**	All important files are held within lockable filing cabinets.
1.4	Loss of data – electronic	**L/1**	**M/2**	**L/2**	Continual back up to cloud storage is made of the Parish Council files.
1.5	Asset Register is out of date	**L/1**	**M/2**	**L/2**	An inventory of all Council assets is maintained by the Clerk, who arranges appropriate insurance cover. The Asset Register is reviewed each May by Councillors.

Category 2: Injury to Public, Members and/or Staff

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
2.1	Injury to third parties, members and staff on Council property	**L/1**	**H/3**	**M/3**	Insurance has been taken out to cover Public Liability (£10M), Employers Liability (£10M) and Personal Accident. Users of the Recreation Ground are required to take out separate liability insurance for events.
2.2	Injury to third parties using equipment in play areas in the Recreation Ground	**L/1**	**L/1**	**L/1**	The Parish Council has a maintenance agreement with a local company to carry out an annual ROSPA inspection on play equipment. Also, a group of volunteers carry out regular checks.
2.3	Injury to third parties and members because of ice, snow etc. on parish council maintained land	**M/2**	**M/2**	**M/4**	Insurance has been taken out to cover Public Liability (£10M).

Category 3: Finance

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
3.1	Precept is not adequate	**L/1**	**M/2**	**L/2**	The Council reviews the draft budget, including the amount of Precept, with the final draft being reviewed in January prior to the submission deadline for the Precept amount.

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
3.2	Council funds are not properly managed	**L/1**	**M/2**	**L/2**	Income is invested in appropriate accounts by a competent Clerk. This is reviewed regularly by members at the Council meeting.
3.3	Loss of cash through theft or dishonesty	**L/1**	**M/2**	**L/2**	No petty cash is maintained by the Council / Clerk. Any necessary expenditure on small items such as stamps is paid for unapproved by the Clerk, which is reclaimed through an expenses claim. Insurance cover has been taken out to cover a) loss of non-negotiable money and robbery b) misappropriation of funds by staff or Councillors (Fidelity Guarantee sum insured = £100,000)
3.4	Council Financial Regulations are inadequate	**L/1**	**M/2**	**L/2**	Council financial procedures are well-tried and tested. A set of Financial Regulations under which the Council operates was adopted at the Meeting held on 8th March 2021.
3.5	Council financial controls and accounting records are inadequate to prevent financial irregularity	**L/1**	**M/2**	**L/2**	The Clerk maintains Council accounting records using an excel spreadsheet. Members are provided with regular reports covering bank balances, explanatory notes and management accounts. Payments are made electronically wherever possible. All electronic payments are submitted by the Clerk and authorised by two Councillors. A full list of payments for approval is submitted at each Full Council meeting. All cheques are presented to Full Council for approval and invoices and cheque stubs are signed by two Councillors. An Internal Controller is elected each year to inspect the accounts on a monthly basis and report to council at the next Full Council meeting.

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
3.6	Audit documentation is not submitted within the required timeframe to the internal and external auditors	**L/1**	**M/2**	**L/2**	The Clerk must ensure the documentation from the External Auditors has been received and follow the given timeframes within the documentation and report this to Council.

Category 4: Insurance

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
4.1	Insurance must be renewed each year	**L/1**	**L/1**	**L/1**	The insurance renewal must be considered at the May meeting each year in time for the 1st June renewal date.
4.2	Insurance must cover Public Liability (£10M), Employers Liability (£10M), Personal Accident and Fidelity	**L/1**	**L/1**	**L/1**	The Clerk reviews the insurance policy before presenting it to the Council. The Council reviews the insurance policy at the Annual Meeting of the Parish Council.

Category 5: Councillor Propriety

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
5.1	Members do not declare their interests, gifts or hospitality	**L/1**	**L/1**	**L/1**	The Clerk maintains a Register of Interest, which all Councillors are required to keep up to date. An agenda item at each meeting gives members the opportunity to declare interests. Members are requested to review their Register of Interest at the start of each Municipal Year.

Category 6: Business Continuity

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
6.1	Loss of Clerk	**L/1**	**M/2**	**L/2**	All electronic files are backed up to the Cloud. The Chairman possesses a sealed envelope containing the relevant passwords in order to be able to access the files should this be required.

Category 7: Legal Compliance

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
7.1	Motions adopted by the Council are not legal	**L/1**	**M/2**	**L/2**	The Clerk advises members if they consider a motion may be illegal. A set of Standing Orders, based on the NALC model, was adopted at the meeting on 8th March 2021. These will be reviewed at each Annual Meeting of the Parish Council. They are updated whenever a new model document is released. The latest version of 'Local Council Administration' by Charles Arnold-Baker is used as a reference.
7.2	Committees and officers exceed their terms of reference	**L/1**	**M/2**	**L/2**	Terms of Reference are issued for each committee and will be created for new committees. The Terms of Reference are reviewed annually at the Annual Meeting of the Parish Council. The Clerk has a detailed Job Description.
7.3	Minutes and agendas are not produced in a timely manner or made available to the public	**L/1**	**L/1**	**L/1**	Signed agendas for all meetings are produced by the Clerk. The agendas are emailed to members at least 3 clear days before each meeting. Agendas will be posted on the noticeboard outside the Village Hall on the Wednesday before each Tuesday meeting. Minutes are produced within 4 weeks of the meeting and are posted on the website.
7.4	Council documents are not controlled properly	**L/1**	**L/1**	**L/1**	All documentation is produced using version control mechanisms. Documents are filed in a lockable filing cabinet via a classification index at the home of the Clerk. Some historical documents are filed in lockable cabinets located within the Parish. Electronic documents are filed using a folder structure.
7.5	Effectiveness of internal audit is not considered.	**L/1**	**M/2**	**L/2**	An annual review of the effectiveness of internal audit must be undertaken and recorded in the minutes at the next meeting after the report has been received. Appropriate steps should be taken to deal with matters raised in reports from the internal auditor through agenda items.

No.	Risk	Likelihood	Impact	Risk Rating	Management Control
7.6	Formal advice is not sought when required.	**L/1**	**M/2**	**L/2**	Continue with memberships of BALC and SLCC.
7.7	Failure to comply with data protection registration	**L/1**	**M/2**	**L/2**	The Council is registered with the Information Commissioner's Office and the registration fee is paid annually by direct debit.
7.8	Failure to comply with Freedom of Information request	**L/1**	**M/2**	**L/2**	The Council adopted a Model Publication Scheme at the meeting on 8th March 2021. The Parish Council and the Clerk are aware that if a substantial request came in it could create a number of additional hours' work. The Clerk is able to claim overtime should this be required.
7.9	Failure to comply with the General Data Protection Regulations	**L/1**	**M/2**	**L/2**	The Clerk has attended GDPR training. The Councillors will be required to complete a GDPR checklist to advise them of the requirements they must meet.

Agenda Item 22: To review the feedback from our internal auditors on the 2023/24 audit and consider any actions required

HEELIS&LODGE

Local Council Services • Internal Audit

Internal Audit Report for West Ilsley Parish Council – 2023/2024

The following Internal Audit was carried out on the adequacy of systems of control. The following recommendations/comments have been made:
Income: £19,921.75 Expenditure: £20,949.00
Earmarked Reserves: £25,424.34 Reserves: £12,825.36

AGAR 2023 / 2024 Completion:
Section One: No
Section Two: Yes - unsigned
Annual Internal Audit Report 2023 / 24: Yes
Certificate of Exemption: Yes – unsigned.

Proper book-keeping
Cash Book, regular reconciliation of books and bank statements. Supporting vouchers, invoices and receipts
The Council hold the General Power of Competence and LGAs137 does not apply.
The cashbook is referenced providing a clear audit trail. Supporting paperwork is in place and well referenced.

Financial regulations
Standing Orders and Financial Regulations
Tenders
Appropriate payment controls including acting within the legal framework with reference to council minutes
Identifying VAT payments and reclamation
Cheque books, paying in books and other relevant documents
Standing Orders in place: Yes
Reviewed: 15th May 2023 (Ref: 23/018)
Financial Regulations in place: Yes
Reviewed: 15th May 2023 (Ref: 23/018)
VAT reclaimed during the year: Yes Registered: No
General Power of Competence: Yes – adopted at meeting on 15th May 2023 (Ref: 23/012)
There were no tenders during the year that exceeded the £30,000 Public Contract Regulations threshold.

Risk Assessment
Appropriate procedures in place for the activities of the council
Compliance with Data Protection regulations
Risk Assessment document in place: Yes
Data Protection registration: Yes – ZA326747 Expiry 12/03/2025

Data Protection
The General Data Protection Regulations have changed and the new Regulations came into force on 25 May 2018. It is likely that this will affect the way in which the Council handles its data. Due to the financial risk associated with the General Data Protection Regulations, the Council have included this in their Risk Assessment.

Privacy Policy published: Yes
Insurance was in place for the year of audit. The Risk Assessment was reviewed at a meeting held on 15th May 2023 (Ref: 23/022). Internal Controls were reviewed at a meeting held on 15th May 2023 (Ref: 23/018)
The Council have good internal financial controls in place. The Clerk provides financial reports to council meetings. Councillors are provided with information to enable them to make informed decisions.
The annual play area inspection has been undertaken during the year minutes of 22nd June 2023 (Ref: 23/038).

Fidelity Cover: £100,000
The level of Fidelity cover is within the recommended guidelines of year-end balances plus 50% of the precept.

Transparency
Under the **Transparency code for smaller authorities**, smaller councils with income/expenditure under £25,000 should publish on their website from 1 April 2015:
Smaller Council: Yes
Website: www.westiisley.org
a) all items of expenditure above £100
Published – Yes
b) annual governance statement (By 1 July)
2023 Annual Return, Section One Published – Yes
c) end-of-year accounts (By 1 July)
2023 Annual Return, Section Two Published – Yes
d) internal audit report (By 1 July)
2023 Annual Return, Section Four Published – Yes
e) list of councillor or member responsibilities
Published – Yes
f) the details of public land and building assets (By 1 July)
Published – Yes
g) minutes, agendas and meeting papers of formal meetings
Published – Yes
The Council have met the requirements of the Transparency Code for smaller councils.

Under **The Local Audit (Smaller Authorities) Regulations 2015 9(6 & 7)** a smaller council having certified itself as an Exempt Authority must publish on their website:

Certificate of Exemption
Certificate of Exemption Published - Yes

Under the requirements of the **Accounts and Audit Regulations 2015 13(2b)** a council is required to display AGAR's for the five years 2018-19, 2019-20, 2020-21, 2021-22and 2022-23 on their website. The council has complied with this requirement.

Under **The Accounts & Audit Regulations 2015 15(2b)** councils must publish on their website:

Notice of period for the exercise of public rights
Published – Yes

Period of Exercise of Public Rights
Published 26th May 2023 Start Date 5th June 2023 End Date 14th July 2023

Budgetary controls
Verifying the budgetary process with reference to council minutes and supporting documents
Precept: £10,700 (2023 / 2024) Date: 16th January 2023 (Ref: 22/23-093)
Precept: £10,700 (2024 / 2025) Date: 14th November 2023 (Ref: 23/080)
Goodbudgetary procedures are in place. The precept was agreed in full council and the precept decision and amount has been clearly minuted. The Clerk ensures the council are aware of responsibilities, commitments, forward planning and the need for adequate reserves. Budget papers are prepared to ensure councillors have sufficient information to make informed decisions. Budgets are monitored during the year.

Income controls Precept and other income, including credit control mechanisms
All were found to be in order. Income controls were checked and income received and banked cross-referenced with the Cash Book and bank statements.

Petty Cash Associated books and established system in place
A satisfactory expenses system is in place with supporting paperwork. No Petty Cash held.

Payroll controls
PAYE and NIC in place where necessary.
Compliance with Inland Revenue procedures
Records relating to contracts of employment

PAYE System in place: Yes – PAYE Tools
Employer PAYE Reference: 475/HA66970
P60's issued: Yes

The Council continue to operate RTI in accordance with HMRC regulations. All supporting paperwork is in place and a P60 has been produced as part of the year-end process. The Council has joined the LGPS pension scheme.
It is noted that the Council undertook a review of salaries at a meeting held on 14th November 2023 (Ref: 23/075).

Asset control
Inspection of asset register and checks on existence of assets
Cross-checking on insurance cover

A separate asset register is in place. Values are recorded at cost value. The total value of assets is recorded at £82,489. The figure in the asset register corresponds with the figure in Section 2, Box 9 of the AGAR.
The council reviewed the asset register at its meeting on 15th May 2023 (Ref: 23/017)

Bank Reconciliation
Regularly completed and cash books reconcile with bank statements
All were in order. Bank Reconciliations are carried out regularly. The bank statements reconciled with the end of year accounts and bank reconciliations for all accounts.
Reconciled Bank Balances as at 31st March 2024 were confirmed as:
Lloyds Treasurers £ 6,816.48
Lloyds Instant £31,433.22

Reserves
General Reserves are reasonable for the activities of the Council
Earmarked Reserves are identified
The Council have adequate general reserves of £12,825.36 and have identified earmarked reserves in their year-end accounts of £25,424.34.

Year-end procedures
Appropriate accounting procedures are used and can be followed through from working papers to final documents
Verifying sample payments and income
Checking creditors and debtors where appropriate.
End-of-year accounts are prepared on a Receipts & Payments basis.

Sole Trustee The Council has met its responsibilities as a trustee
The Council is a Trustee of the West Iisley Parish Council Trust (Charity No 1116867)
The last annual submission of the accounts was on the 8th November 2023 for the year ending 31st March 2023.
The council is contacting the Charity Commission to close the Trust as per the minutes of the meeting on 20th February 2024 (Ref: 23/114).

Internal Audit Procedures
The 2023 Internal Audit report was considered by the Council at a meeting held on 15th May 2023 (Ref: 23/024).
Heelis & Lodge were appointed as Internal Auditor at a meeting held on 15th May 2023 (Ref: 23/028).

External Audit The Council formally approved the 2023 AGAR at a meeting of the full Council held on 15th May 2023 (Ref: 23/025, 026 & 027).
The Council declared themselves Exempt from External audit for the 2022-2023 financial year.

Additional Comments/Recommendations
- The Annual Parish Council meeting was held on 15th May 2023. The first item of business was the Election of Chairman, in accordance with Standing Orders.
- There are no additional comments/recommendations to make in relation to this audit.
- I would like to record my appreciation to the Clerk to the Council for the quality of the documentation presented in the Audit File.

Dave Crimmin PSLCC
Heelis & Lodge
17th April 2024

Agenda Items 23/24/25: Annual Governance and Accountability Return

Annual Governance and Accountability Return 2023/24 Form 2

To be completed only by Local Councils, Internal Drainage Boards and other smaller authorities* where the higher of gross income or gross expenditure was £25,000 or less, that meet the qualifying criteria, and that wish to CERTIFY themselves as EXEMPT from a limited assurance review

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return 2023/24

1. Every smaller authority in England where the higher of gross income or gross expenditure was £25,000 or less **must**, after the end of each financial year, complete Form 2 of the Annual Governance and Accountability Return in accordance with *Proper Practices*, unless the authority:
   - does not meet the qualifying criteria for exemption or
   - does not wish to certify itself as exempt
2. Smaller authorities where the higher of all gross annual income **or** gross annual expenditure **does not exceed** £25,000 and that meet the qualifying criteria as set out in the Certificate of Exemption **are able to declare themselves exempt** from sending the completed Annual Governance and Accountability Return to the external auditor for a limited assurance review **provided** the authority **completes:**
   a) The **Certificate of Exemption**, page 3 and returns a copy of it to the external auditor **either** by email **or** by post (not both) **no later than 30 June 2024.** Failure to do so will result in reminder letter(s) for which the Authority will be charged £40 +VAT for each letter; and
   b) The **Annual Governance and Accountability Return (Form 2)** which is made up of:
   c) **Annual Internal Audit Report (page 4)** must be completed by the authority's internal auditor.
   d) **Section 1 – Annual Governance Statement (page 5)** must be completed and approved by the authority.
   e) **Section 2 – Accounting Statements (page 6)** must be completed and approved by the authority.
   NOTE: Authorities certifying themselves as exempt SHOULD NOT send the completed Annual Governance and Accountability Return to the external auditor.
3. The authority **must** approve Section 1 Annual Governance Statement **before** approving Section 2 Accounting Statements and both **must** be approved and published on the authority website/webpage **before** 1 **July 2024**.

Publication Requirements

Smaller authorities **must** publish various documents on a publicly available website as required by the Accounts and Audit Regulations 2015 the Local Audit (Smaller Authorities) Regulations 2015 and the Transparency Code for Smaller Authorities. These include:

- **Certificate of Exemption**, page 3
- **Annual Internal Audit Report 2023/24**, page 4
- **Section 1 – Annual Governance Statement 2023/24**, page 5
- **Section 2 – Accounting Statements 2023/24**, page 6
- Analysis of variances
- Bank reconciliation
- Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.

Limited Assurance Review

Any smaller authority may request a limited assurance review. If so, the authority should not certify itself as exempt or complete the Certificate of Exemption. Instead it should complete Form 3 of the AGAR 2023/24 and return it to the external auditor together with the supporting documentation requested by the external auditor. The cost to the authority for the review will be **£210 +VAT.**

Provided that the authority certifies itself as exempt, and completes and publishes the documents listed under 'Publication Requirements', there is no requirement for the authority to have a review.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

**for a complete list of bodies that may be smaller authorities refer to schedule 2 in the Local Audit and Accountability Act 2014.*

Guidance notes on completing Form 2 of the Annual Governance and Accountability Return (AGAR) 2023/24, Sections 1 and 2

- An authority that wishes to declare itself exempt from the requirement for a limited assurance review must do so at a meeting of the authority after 31 March 2024. It should not submit its Annual Governance and Accountability Return to the external auditor. However, as part of a more proportionate regime, the authority **must** comply with the requirements of the Transparency Code for Smaller Authorities.
- The Certificate of Exemption must be returned to the external auditor no later than **30 June 2024.** Reminder letters will incur a charge of £40 +VAT for each letter.
- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR and the Certificate of Exemption. Proper Practices are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- The Annual Governance Statement (Section 1) must be approved on the same day or before the Accounting Statements (Section 2) and evidenced by the agenda or minute references.
- The Responsible Financial Officer (RFO) must certify the accounts (Section 2) before they are presented to the authority for approval. The authority must, in this order, consider, approve and sign the accounts.
- The RFO is required to commence the public rights period as soon as practical after the date of the AGAR approval.
- Make sure that the AGAR is complete (no highlighted boxes left empty), and is properly signed and dated. Any amendments must be approved by the authority and properly initialled.
- Use the checklist provided below to review the AGAR for completeness at the meeting at which it is signed off.
- **You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- The authority must publish numerical and narrative explanations for significant variances in the accounting statements on **page 6**. Guidance is provided in the *Practitioners' Guide** which may assist.
- Make sure that the accounting statements add up and the balance carried forward from the previous year (Box 7 of 2023) equals the balance brought forward in the current year (Box 1 of 2024).
- The Responsible Financial Officer (RFO), on behalf of the authority, must set the commencement date for the exercise of public rights of 30 consecutive working days which **must** include the first ten working days of July.
- The authority **must** publish, on the authority website/webpage, the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2024.**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes been completed?		
	Have the dates set for the period for the exercise of public rights been published?		
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?		
Section 1	For any statement to which the response is 'no', is an explanation available for publication?		
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?		
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?		
	Has an explanation of significant variations been published where required?		
	Has the bank reconciliation as at 31 March 2024 been reconciled to Box 8?		
	Is an explanation of any difference between Box 7 and Box 8 available, should a question be raised by a local elector and/or an interested party?		
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? *(Local Councils only)*		

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices* can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Certificate of Exemption – AGAR 2023/24 Form 2

To be completed by smaller authorities where the higher of gross income or gross expenditure did not exceed £25,000 in the year of account ended 31 March 2024, and that wish to certify themselves as exempt from a limited assurance review under Section 9 of the Local Audit (Smaller Authorities) Regulations 2015

There is no requirement to have a limited assurance review or to submit an Annual Governance and Accountability Return to the external auditor, **provided** that the authority has certified itself as exempt at a meeting of the authority after 31 March 2024 and a completed Certificate of Exemption is submitted no later than **30 June 2024** notifying the external auditor.

West Ilsley Parish Council

certifies that during the financial year 2023/24, the higher of the authority's total gross income for the year or total gross annual expenditure, for the year did not exceed **£25,000**

Total annual gross income for the authority 2023/24:	£19,922
Total annual gross expenditure for the authority 2023/24:	£20,949

There are certain circumstances in which an authority will be **unable to certify itself as exempt**, so that a limited assurance review will still be required. If an authority is **unable to confirm the statements below then it cannot certify itself as exempt** and it must submit the completed Annual Governance and Accountability Return Form 3 to the external auditor to undertake a limited assurance review for which a fee of **£210 +VAT** will be payable.

By signing this **Certificate of Exemption** you are confirming that:

- The authority was in existence on 1st April 2020
- In relation to the preceding financial year (2022/23), the external auditor has not:
  - issued a public interest report in respect of the authority or any entity connected with it
  - made a statutory recommendation to the authority, relating to the authority or any entity connected with it
  - issued an advisory notice under paragraph 1(1) of Schedule 8 to the Local Audit and Accountability Act 2014 ("the Act"), and has not withdrawn the notice
  - commenced judicial review proceedings under section 31(1) of the Act
  - made an application under section 28(1) of the Act for a declaration that an item of account is unlawful, and the application has not been withdrawn nor has the court refused to make the declaration
- The court has not declared an item of account unlawful after a person made an appeal under section 28(3) of the Act

If the above statements apply and the authority neither received gross income nor incurred gross expenditure exceeding £25,000, then the Certificate of Exemption can be signed and a copy submitted to the external auditor **either** by email **or** by post (not both).

The Annual Internal Audit Report, Annual Governance Statement, Accounting Statements, an analysis of variances and the bank reconciliation plus the information required by Regulation 15 (2), Accounts and Audit Regulations 2015 including the period for the exercise of public rights still need to be fully completed and, along with a copy of this certificate, published on the authority website/webpage* before 1 July 2024.
Signing this certificate confirms the authority will comply with the publication requirements.

Signed by the Responsible Financial Officer	Date	I confirm that this Certificate of Exemption was approved by this authority on this date:
SIGNATURE REQUIRED	DD/MM/YYYY	DD/MM/YYYY
Signed by Chair	**Date**	as recorded in minute reference:
SIGNATURE REQUIRED	DD/MM/YYYY	MINUTE REFERENCE

Generic email address of Authority	Telephone number
clerk@westilsley.org	07748 591920

*Published web address

www.westilsley.org

ONLY this Certificate of Exemption should be returned EITHER by email OR by post (not both) as soon as possible after certification to your external auditor, but no later than 30 June 2024. Reminder letters for late submission will incur a charge of £40 + VAT.

Annual Internal Audit Report 2023/24

West Ilsley Parish Council

www.westilsley.org

During the financial year ended 31 March 2024, this authority's internal auditor acting 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 and obtained appropriate evidence from the authority.

The internal audit for 2023/24 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks in achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓ Not used
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.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year	✓		
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.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2022/23, it met the exemption criteria and correctly declared itself exempt. *(If the authority had a limited assurance review of its 2022/23 AGAR tick "not covered")*	✓		
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.	✓		
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 2023-24 AGAR period, were public rights in relation to the 2022-23 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).*	✓		
N. The authority has complied with the publication requirements for 2022/23 AGAR *(see AGAR Page 1 Guidance Notes).*	✓		

O. (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
	✓		

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).

Date(s) internal audit undertaken

17/04/2024

Name of person who carried out the internal audit

D Crimmin (on behalf of Heelis & Lodge)

Signature of person who carried out the internal audit

D. Crimmin

Date 17/04/2024

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

West Ilsley Parish Council

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		Your internal audit agreed otherwise
	Yes	No	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.			*prepared its accounting statements in accordance with the Accounts and Audit Regulations*
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.			*made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.*
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.			*has only done what it has the legal power to do and has complied with Proper Practices in doing so.*
4. We provided other opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.			*during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.*
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.			*considered and documented the financial and other risks it faces and dealt with them properly.*
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.			*arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of the smaller authority.*
7. We took appropriate action on all matters raised in reports from internal and external audit.			*responded to matters brought to its attention by internal and external audit.*
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.			*disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.*
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities to the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A	*has met all of its responsibilities where as a body corporate it is a sole managing trustee or a local trust or trustee.*

*For any statement to which the response is 'no' an explanation must be published

This Annual Governance Statement was approved at a meeting of the authority on:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

Signed by the Chair and Clerk of the meeting where approval was given

Chair SIGNATURE REQUIRED

Clerk SIGNATURE REQUIRED

Information required by the Transparency Code *(not part of the Annual Governance Statement)*	Yes	No
The authority website/webpage is up to date and the information required by the Transparency Code has been published		

www.westilsley.org ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2023/24 for

West Ilsley Parish Council

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	*Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.*
1. Balances brought forward	39,681	39,277	*Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.*
2. (+) Precept or Rates and Levies	10,700	10,700	*Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.*
3. (+) Total other receipts	12,513	9,222	*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	4,094	4,199	*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	19,523	16,750	*Total expenditure or payments as recorded in the cash book less staff costs (line 4) and loan interest/capital repayments (line 5).*
7. (=) Balances carried forward	39,277	38,250	*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	39,277	38,250	*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	82,489	82,489	*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 balances as at 31 March of all loans from third parties (including PWLB).*

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)	✓			*The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.*
11b. Disclosure note re Trust funds (including charitable)	✓			*The figures in the accounting statements above exclude any Trust transactions.*

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

SIGNATURE REQUIRED

Date DD/MM/YYYY

I confirm that these Accounting Statements were approved by this authority on this date:

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

Signed by Chair of the meeting where the Accounting Statements were approved

SIGNATURE REQUIRED

Agenda item 26: To appoint an internal auditor and agree the scope of audit for the 2024/25 audit

Scope of Audit 2024/25

The check list below is drawn from the 'Annual Internal Audit Report 2023/24' section of the 'Local Councils, Internal Drainage Boards and other Smaller Authorities in England Annual Governance and Accountability Return (AGAR) 2022/23', with updated years on the assumption that the list on the 2024/25 AGAR will contain the same list. Please note that this list may be updated when the 2025/25 AGAR is issued.

This checklist is designed to assist you in identifying the areas that should be covered during the audit; you are, of course, at liberty to include any other checks you consider necessary in addition to these.

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

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

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

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

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

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

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.

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

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

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.

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.

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.

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.

N. The authority has complied with the publication requirements for 2023/24 AGAR

O. Trust funds (including charitable) – The council met its responsibilities as a trustee.