GOTHERINGTON PARISH COUNCIL
Internal auditor's report for the year ended 31 March 2026
Name of Auditor: Amy Tregellas

GAPTC internal audits comply with the proper practices outlined in the Governance & Accountability for Smaller Authorities – A Practitioners' Guide and the Accounts and Audit Regulations 2015.

The GAPTC internal audit reviews and reports on whether the systems of financial and other internal controls over its activities and operating procedures are effective. The audit tests a variety of documents, including agendas and minutes, policies, insurance and risk management processes, to ensure Council meets the requirements set out in the Annual Internal Audit Report in the Annual Governance & Accountability Return. The internal audit does not involve the detailed inspection of all records and transactions of an authority in order to detect error or fraud.

Our auditors are independent of the Council and are competent to be able to carry out the requirements of the internal audit service.

NOTE The auditor will complete the Annual Internal Audit Report (AIAR) page on the Annual Governance & Accountability Return (AGAR). The AIAR informs the Annual Governance Statement (AGS) assertions on the AGAR, so when council reviews the AGS, the responses must reflect the AIAR report.

1. Governance and Policies

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
1	Have Financial Regulations been a) tailored to council? b) reviewed using the most recent version? c) minuted? (Objective B)	a) Yes b) No c) No	The Council's Financial Regulations do not appear to have been reviewed since 5 May 2021 and relate to the NALC 2019 Model Financial Regulations. There is no evidence in the minutes for the 2025/26 financial year of the Financial Regulations being reviewed and approved. The Financial Regulations have been published on the Council website.	The Council need to agree to adopt the NALC model Financial Regulations 2025 as a matter of priority. It is noted that the Council appears to have started considering the Financial Regulations but that they were deferred at the May 2026 meeting. **Recommendations:** • **The Council adopts the NALC Model Financial Regulations 2025 as a matter of priority.** • **The Council ensures that the Financial Regulations are reviewed and approved each year at the May meeting as per Standing Order 5j ix.**	Assertion 1 No
2	Have Standing Orders been a) tailored to council? b) reviewed using the most recent version? c) minuted?	a) Yes b) Yes c) Yes	The Council's Standing Orders were reviewed and approved by the Council on 9 December 2025 (minute 25.12.09.07) The Standing Orders have been updated to reflect the most recent NALC Model Standing Orders 2025.	**Recommendation: Ensure that the Standing Orders are reviewed and approved each year at the May meeting (as per the Standing Orders 5j ix).**	Assertion 1 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
			The Standing Orders have been published on the Council website.		
3	Code of conduct reviewed in the last 2/3 years?	Yes	The Code of Conduct is based on Local Government Association Model Code of Conduct 2020 which contains specific reference to respect and bullying, harassment and discrimination. The Code of Conduct was reviewed and approved by the Council on 9 December 2025 (minute 25.12.09.08). The Code of Conduct is published on the Council website.	N/A	Assertion 3 Yes

2. Finance and Accounting

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
4	Bank reconciliations are considered by	Yes	Not considered on a quarterly basis during	The Council should ensure that the Bank Reconciliations continue to be completed,	Assertion 2 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
	Council? (Objective I)		2025/26. No bank reconciliations were available to be considered by the Council until the 9 December 2025 meeting due to the Clerk's absence. From the 9 December 2025 meeting the Locum Clerk took bank reconciliation reports on a monthly basis. Reports were approved on: 9 December 2025 – minute 25.12.09.19 (to 30/11/25) 13 January 2026 – minute 26.01.13.20.2 (to 31/12/25) 10 February 2026 – minute 26.02.10.18.2 (to 31/01/26) 24 March 2026 – minute 26.03.24.26.2 (to 28/02/26) 22 April 2026 – minute 26.04.22.22.2 (to 31/03/26) A sample of 4 bank reconciliations were checked to the bank statements. The auditor found 100% accuracy.	reviewed and approved on a monthly basis. **Waiting to see remaining bank statement before finalising this section**	

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
5	VAT claims have been submitted and are up to date (objective E)	No	The Council does not appear to have submitted any VAT S126 returns since 2023. There is evidence in the Council minutes that VAT was being discussed by the Council but nothing seems to have happened since it was discussed at the 11 November 2025 meeting. It is noted that the new Clerk has confirmed she will be working on these once the audit process has been completed.	**Recommendations:** • **The Council prepare VAT reclaims for the 2023/24, 2024/25 and 2025/26 financial years ensuring that VAT is only included in the reclaims if VAT invoices are available.** • **Ensure that VAT reclaims are completed as soon as practicable in future as soon as possible after the end of the financial year.**	Assertion 1 No
6	S137 a) is there a separate account for payments? b) are totals within statutory limits? (objective A)	a) Yes b) Yes	The Council has a separate budget line for S137 expenditure but did not incur any S137 expenditure during 2025/26.	N/A.	Assertions 1&3 Yes
7	Is there an annual council authorisation of Direct Debit list and	N/A	The Council did not have any Direct Debits for 2025/26.	Ensure that the Council continues to review its Direct Debits on an annual basis in future financial years.	Assertion 2 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
	Standing Orders? (Objective B)		The Clerk confirmed that Direct Debits have been set up at the start of the 2026/27 financial year and the list was reviewed at the 12 May 2026 meeting (minute 26.05.12.30.3)		

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
8	Cashbook provided and random sample checked.	Yes	A sample of twelve transactions were selected from the cashbook over 4 months of the financial year. Transactions were checked from invoice to the cashbook and bank statement. The auditor found that in eight out of the twelve transactions sampled there were problems. Issues included: • Incorrect coding on the finance system • No VAT invoice provided • The invoice not matching what was entered on the finance system • Invoices not addressed to the Parish Council • VAT incorrectly accounted for on the finance system In terms of income, the Council needs to review whether it should be charging VAT for business activities such as hiring out facilities.	Full details listed as an appendix to the report. **Recommendations:** • **Ensure that all invoices are addressed to Gotherington Parish Council** • **Ensure that the Council has all VAT invoices before being able to reclaim the VAT** • **Ensure that the amounts on the invoices match the information entered into Scribe** • **Ensure that VAT is correctly recorded on Scribe and matches the invoice** • **Ensure that all expenditure is allocated to the correct cost code on Scribe** • **Obtain professional advice as to whether the Council should be charging VAT on hiring out facilities**	Assertion 2 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
9	Internal controls a) policy in place? b) evidence checks took place as per Council's Fin Regs/Standing Orders (Objective B)	a) No b) No	The Council does not have a Statement of Internal Controls. The Council does not have an internal control checklist for councillors to check the Councils financial transactions in more detail. There is no evidence that internal control checks took place in 2025/26.	**Recommendations:** • **The Council drafts and approves a Statement of Internal Controls.** • **The Council considers introducing an Internal Control checklist which is reviewed on a quarterly basis.**	Assertion 2 No

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
10a	Was budget for 25-26 a) prepared? b) adopted by Full Council? c) Was precept calculated and approved? (Objective D)	a) Yes b) Yes c) No	The RFO prepared the draft budget which was considered by the Council on 14 January 2025 (minute 25.01.14.27). At the 11 February 2025 meeting (minute 25.02.11.29) the budget was approved and the Clerk notes that the precept was submitted on 31 January 2025 with an increase of 3%. The Council has not formally set and approved the Precept which is illegal. Neither the amount of the Budget or Precept has been documented in the minutes. The minutes refer to the 2024/25 budget when the Council was setting the 2025/26 Budget and precept. The Precept was cross referenced to the receipts list and AGAR Accounting Statements Box 2 and the auditor found that the figures match. £19,943 was received in 25/26.	Budget & Precept The Good Councillor's Guide to Finance 2025 states that 'the key stages in the budgeting process are: • review of current year budget and spending; • determine the cost of spending plans; • assess levels of anticipated income; • provide for contingencies and the need for reserves; • approve the budget; • set the precept' The SAPPP Practitioner's Guide and The Good Councillor's Guide to Finance 2025 set out that the budget and precept amounts should be specified in the minutes. **Recommendations**: • **Going forward, the Council must formally set and approve the Precept to meet legislative requirements.** • **In future ensure that the amount of the Budget and Precept are recorded in the minutes with a clear resolution approving the final Budget and setting the Precept.**	Assertion1 No

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
10b	a) Were the earmarked reserves identified? b) Were the general reserves reasonable?	a) No b) No – significantly higher than the guidance due to large CIL payment	The Council does not have a General and Earmarked Reserves (EMR) Policy. There is no evidence that the Council holds any EMR. The balances held by the Council (i.e. level of General Reserves) at the 31 March 2026 was £315,245. The Councils total expenditure budgeted for 2026/27 is £38,260. This means that the level of general reserves equates to 8.2 times the Council's current operating expenditure. Therefore, the level of general reserves is too high.	The Council should draft a General and EMR Policy. The SAPPP Practitioner's Guide: • Section 5.32 states 'All reserves should be reviewed and justified regularly (i.e. at least annually). It is good practice to transparently publish both the level and rationale of all reserves.' • Sections 5.34 and 5.35 state 'the generally accepted recommendation with regard to the appropriate minimum level of a smaller authority's general reserve is that this should be maintained at between three and twelve months of net revenue expenditure' … 'the smaller the authority, the closer the figure may be to 12 months expenditure, the larger the authority, the nearer to 3 months.' **Recommendations:** • **The Council should draft and approve a Reserves Policy**. • **The Council reviews its level of reserves and considers moving money into EMR for specific projects.** • **Ensure that all reserves are reviewed at least once a year and the amounts recorded in the minutes** • **Ensure that resolutions to put money into and/or take out of reserves are clearly recorded in the minutes.** • **Consider publishing the list of Council reserves on the website.**	Assertion 1 No

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
11	Were end of year accounting statements a) prepared? b) match cashbook? c) supported by report?	a) Yes b) Yes c) Yes	The accounting statements for 2025/26 have been prepared on the receipts and payments basis. There is a clear audit trail between the cashbook and accounting statements. The variances due to using the income and expenditure basis have been documented and explained. All figures in the AGAR Accounting Statements can be traced back to the cashbook totals and were found to be correct.	The Internal Auditor checked the figures in the AGAR Accounting Statements back to the cashbook and asset register. They are 100% accurate.	Assertion 6 Yes
12	Did the council periodically compare budget vs spend (as detailed in the FRs)? (Objective D)	Yes	The Council has periodically monitored the budget during 2025/26. No budget monitoring reports went to the Council until the 9 December 2025 meeting due to the Clerk's absence. From the 9 December 2025 meeting the Locum Clerk took budget monitoring reports on a monthly basis.	The Council should ensure that the Budget Monitoring Reports continue to be completed, reviewed and approved on a monthly basis.	Assertion 1 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
			Reports were approved on: 9 December 2025 – minute 25.12.09.19.2 (to 30/11/25) 13 January 2026 – minute 26.01.13.20.3 (to 31/12/25) 10 February 2026 – minute 26.02.10.18.3 (to 31/01/26) 24 March 2026 – minute 26.03.24.26.2 (to 28/02/26) 22 April 2026 – minute 26.04.22.22.2 (to 31/03/26)		
13	Was Petty Cash expenditure a) Approved? b) supported by receipts? c) VAT accounted for? (Objective F)	N/A	The council does not have any petty cash	N/A	Assertion1 N/A
14	Was Insurance policy reviewed to ensure still fit for purpose? (Objective C)	Yes	The Council's insurance policy is with Hiscox Councils and runs from 1 June to 31 May annually. The auditor noted that the insurance values for the Rex Rhodes Building and John Woolley Pavilion looked adequate but the out of date Asset Register made	The insurance is adequate for the Council's assets. The Council has: • £10m Public Liability Insurance • £10 Employer Liability Insurance • £500K Officials and Trustees Indemnity Insurance **Recommendation: As per the**	Assertion 5 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
			checking the policy schedule challenging. A full review of the Asset Register needs to be completed and then cross referenced to the Insurance Policy Schedule.	**recommendation under reference 23, ensure that once the Asset Register has been updated that it is cross referenced to the Insurance Policy Schedule to ensure the Council has adequate insurance in place for all appropriate assets.**	

3. Payroll and Employment

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
15	Do all staff have a NALC contract of employment? Copy seen by auditor?	Yes	During 2025/26 the Council's Clerk left at the end of November 2025 and a Locum Clerk was employed whilst the new Clerk was recruited. The former Clerk had a contract of employment and a contract was put in place for the Locum Clerk. The new Clerk commenced in role on 1 June 2026 and her contract of employment is currently in draft format whilst the Council approve a pension provider.	Ensure that the new Clerks contract of employment is finalised as soon as possible.	Assertion 3 Yes
16	Has Council's PAYE / NIC been properly dealt with (including year-end procedures)? P32 seen (if relevant)? (Objective G)	Yes	Payslips clearly show that deductions have been made for Income Tax, National Insurance and pension contributions. P32's were provided as part of the evidence pack The Council uses an external payroll provider	N/A	Assertion 3 Yes

			who processes the amounts due to the HMRC for PAYE and NIC. The is evidence in the list of payments that regular payments have been made during 2025/26.		
16a	Have the salaries of staff been calculated correctly?	Yes	Due to the staffing changes are the Council during 2025/26, this made sample testing challenging. Three months salary payments were tested for the Locum Clerk were tested. This included checking the hourly rate and hours. These were checked to payslips and through to the bank statements. The auditor found 100% accuracy.	The Internal Auditor completing the audit for 2026/27 will need to carry out more detailed salary testing	Assertion 3 Yes
16b	The Council has met pension obligations	Yes	The new Clerk confirmed that the Council is discussing which pension provider to select. The Clerk confirmed that the Council is up to date with returns to the Pension Regulator	N/A	Assertion 2 Yes

4. Transparency and Public Rights

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
17	Are all sections of the 24/25 AGAR published on the website? (Objective L/N)	Yes	The Council has published the following sections of the 2024/25 AGAR on the council website: Section 1 – Annual Governance Statement Section 2 – Accounting Statements Notice for the exercise of public rights External Auditor Report Notice of conclusion of audit. (This is as per the publication requirements listed on the front page of the AGAR) The AGAR Annual Internal Audit Report and detailed Internal Audit Report have not been published on the Council website.	Detailed Internal Audit Reports Section 4.23 of the SAPPP Practitioner's Guide states that 'in most cases, an additional narrative report to the authority would be expected. It is advised that all authorities publish this report on their website with the AGAR. **Recommendation**: **The Council publishes the AGAR Annual Internal Audit Report and detailed Internal Audit report on the council website.**	Assertion 3 Yes

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
18	Did council correctly provide for the exercise of public rights? (Objective M)	No	The notice for the exercise of public rights lists the dates as Tuesday 1 July to Monday 11 August 2025. However, the meeting to sign off the AGAR did not take place until 22 July 2025. The Notice period for the exercise of public rights is not mentioned or recorded in the Council minutes.	As per the 2024/25 Internal and External Audit Reports, the Council did not comply with Regulation 15 of the Accounts and Audit Regulations 2015. It failed to make proper provision during the year 2025/26 for the exercise of public rights since the date of approval of the AGAR was after the start date for the period of the exercise of public rights and the notice could not be published before the start of the period. **Recommendations:** • **The Council must ensure that the AGAR paperwork and Internal Audit Reports are completed and signed off by the Council by the end of June so the Notice period for the exercise of public rights can start from 1 July.** • **Ensure that the dates of the notice period are recorded in the minutes in future.**	Assertion 4 No

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
19	24/25 internal (and if relevant external) audit report/s reviewed by council and action taken where recommended?	a) Yes – reviewed b) No – numerous recommendations are still outstanding.	The Internal Audit Report was considered on 22 July 2025 (minute 2025.07.01A) and the report was noted. The Council considered the External Audit Report on 14 October 2025 (minute 2025.09.09). The minutes just note the conclusion of the audit There were a significant number of recommendations made by the Internal and External Auditors in 2024/25. There is a lack of evidence in the minutes that recommendations have been actioned – so numerous recommendations remain outstanding.	**Recommendation: Consider putting an action plan in place to monitor progress against the delivery of / or the council's responses to the recommendations in the Internal and External Audit reports for 2024/25 and 2025/26, which is regularly reviewed by the Council.**	Assertion 7 Partly – some recommendations from 2024/25 have been actions but there are a lot that are still outstanding.

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
20	Does the Council use a Gov.uk Domain and email addresses?	Yes	The Council email address is clerk@gotherington-pc.gov.uk The Council is currently transitioning from website address www.gotheringtonparishcouncil.org.uk to www.gotherington-pc.gov.uk The Clerk confirmed she is working with the provider to get the old email address decommissioned as soon as possible. Councillors are all using .gov.uk email addresses for council business.	N/A	Assertion 10 Yes
20a	The council has adopted a formal IT Policy covering secure and lawful use of IT systems.	No	The Council has not yet adopted an IT Policy. The Clerk confirmed that the IT Policy is in the process of being adopted and will be taken to the July 2026 meeting for approval.	**Recommendation: Once the IT Policy has been approved by the Council ensure that it is published on the website and is updated regularly.**	Assertion 10 No – however it is noted that this will be approved in July 2026

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
20b	The council has adopted policies to meet the Data Protection Regulation (GDPR) 2016 and Data Protection Act (DPA) 2018.	No	The council is registered as a data controller with the Information Commissioner's Office. The council does not have a Data Protection Policy in place. The Council website lists the following policies: • Publication Scheme • Privacy Notice • Subject Access Request form	**Recommendations**: • **Consider publishing the Data Controller Registration Certificate on the Council website.** • **Draft and approve a Data Protection Policy.** • **Draft and approve a procedure for dealing with data breaches** • **Draft and approve a procedure for dealing with Subject Access Requests** • **Draft and approve a Document Retention Policy** • **Ensure that the Clerk and councillors receive Data Protection training.**	Assertion 10 No
20c	The Council website meets the Web Content Accessibility Guidelines (WCAG) 2.2 AA	Yes	The Council's new .gov.uk website accessibility statement meets WCAG 2.2AA	**Recommendation**: **That the Council reviews and approves the website Accessibility Statement on an annual basis.**	Assertion 10 Yes

5. Additional information – if relevant

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
21	Has the General Power of Competence been adopted?	No	The council has not adopted the General Power of Competence (GPC).	N/A	Assertion 3 Yes
22	Have assets a) been inspected for risk? b) any actions undertaken and recorded? (Objective C)	a) Yes b) No – not clear from the minutes	There is evidence in the Council minutes that the Council has considered matters relating to assets in 2025/26. However, there is a lack of evidence to record that actions have been undertaken and completed. The Council had an independent RoPSA inspection on its play area in April 2026. The inspection report shows that the play equipment is well managed.	**Recommendations:** • **Ensure that there is a process put in place to record asset inspections** • **Consider drafting an action plan which lists actions that need to be taken in terms of assets and then provides an update when the action has been completed, which is reviewed regularly by the Council.**	Assertion 5 Yes
23	Is asset register a) reviewed regularly? (Objective H) b) published on website? (Objective L)	a) No b) No – not in the format set out in the Transparency Code	The Council's Asset Register is dated 31 March 2024 and there is no evidence in the 2025/26 minutes to confirm the Asset Register has been updated since that date. Information is published on	The Council's Asset Register is out of date and is not set out as per the requirements in the Transparency Code. **Recommendations**: • **Ensure that a thorough review is done on the Council's Asset Register to bring it up to date.**	Assertion 5 No

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
			the website but not the Asset Register. The total of the assets listed in the Asset Register as at 31 March 2026 is £859,300 which matches Box 9 in the Accounting Statements. The auditor noted that some of the assets listed on the register are not included in the Insurance Policy Schedule – a thorough review of the Asset Register is needed.	• **Once completed, cross check the insurance values listed in the Asset Register to the Insurance Policy Schedule to ensure there is adequate coverage.** • **To ensure a clear audit trail going forward, publish the asset register as at the end of each financial year including clearly highlighted acquisitions and disposals – so that the asset register can be reconciled between the current and previous financial years.** • **As per the Transparency Code requirements ensure that the Asset Register is published on the website.**	
24	Risk Management policy a) adopted? b) reviewed annually by Council? (Objective C)	a) No b) No	The council does not have a Risk Management Policy or a risk assessment covering all council risks (including financial risks). It is noted that there are robust risk assessments in place for the John Wooley Pavilion and Rex Rhodes Building which are dated 13/02/26 and are published on the website.	**Recommendations**: • **Draft and approve a Risk Management Policy** • **Draft and approve a Risk Assessment covering all risks faced by the Council (including financial risks)** • **Consider reviewing the risk assessment on a quarterly basis to ensure that current risks are being appropriately managed and new and emerging risks are being considered and captured.**	Assertion 5 No

Ref	Test	Yes, No or N/A	Evidence	Internal Auditor's comments/recommendations	Has Council complied with relevant AGS assertion? Yes/No
25	Have items/ services been competitively purchased in accordance with Financial and/or Procurement Regulations?	Yes	There is evidence in the minutes where quotes are considered.	However, it is noted that the Council is operating within out of date Financial Regulations.	Assertion 2 Yes
26	Is the Council a Managing Trustee? a) charity name b) charity number c) Copy of 24/25 AGM minutes seen (Objective O)	No	N/A	N/A	Assertion 9 N/A

OTHER MATTERS TO CONSIDER

Holding balances over £100,000
The SAPPP Practitioner's Guide sets out that if the Council holds balances over £100,000 they should have an Investment Strategy. The large Community Infrastructure Levy (CIL) receipt received in 2025/26 now tips the Council into holding balances of £215,565. The 8 April 2025 minute (2025.03.20) confirms that the Council approved an Investment Policy. This should be published on the website and reviewed and updated annually
Recommendation: **The Council reviews and approves its Investment Policy annually and publishes it on the website.**

Policies and Procedures generally
Recommendations:
The Council's key policies and procedures are reviewed annually and uploaded to the website (e.g. Standing Orders, Financial Regulations, Code of Conduct, Risk Management Policy and Risk Assessment, Asset Register, Statement of Internal Controls, Investment Strategy
Ensure that all policies and procedures include version control in the future to show the date approved by the Council and the date of next review.
Draft a policy schedule which contains all policies and procedures listing date of last review and date on next review so that policies don't get missed by the Council

Transparency Code
As the council's turnover is greater than £25,000 and less than £200,000 so it doesn't have a legal requirement to meet the Transparency Code. However, The House of Commons Briefing Paper No 06046 dated 14 September 2020 focuses on Local Government Transparency in England and states 'Parish councils with a 'turnover' of between £25,000 and £200,000 will be expected to follow the Local Government Transparency Code but are not legally required to do so'.
The National Association of Local Council have stated that 'although the transparency codes specifically mandate compliance from councils within these turnover brackets, we strongly encourage all parish and town councils with annual turnovers under £200,000 to adhere to the transparency code for smaller authorities at a minimum'.

The council already meets a number of the criteria contained within the Transparency Code but it is recommended that the following information is published on the council website:

Expenditure exceeding £100 – publishing a complete list of all items of expenditure above £100. No list has been published for 2024/25 onwards. The Council should be publishing all items of expenditure over £100 by 1 July each year.
Recommendation: Ensure that the list of all items of expenditure over £100 is published by 1 July each year

List of councillor or member responsibilities no later than 1 July in the year immediately following the accounting year to which it relates, including:

a) names of all councillors or members,
b) committee or board membership and function (if Chair or Vice-Chair), and
c) representation on external local public bodies (if nominated to represent the authority)
The Council website lists the councillors names and email addresses only.
Recommendation: Review the information published on the website to ensure it meets a), b) and c) above.

End of year accounts no later than 1 July in the year immediately following the year to which it relates. Publish signed statement of accounts according to the format included in the Annual Return form. It should be accompanied by:

- A copy of the bank reconciliation for the relevant financial year
- An explanation of any significant variances, (e.g. more than 10-15 percent) in the statement of accounts for the relevant year and previous year, and
- An explanation of any differences between 'balances carried forward' and 'total cash and short-term investments', if applicable

The end of year accounts, i.e. AGAR Section 2 Accounting Statements has been published on the Council website. However, the year end Bank Reconciliation and explanation of variances has not been published on the Council website.
Recommendation: ensure that the year end bank reconciliation and explanation of variance are published on the website with the AGAR paperwork

Internal Audit report no later than 1 July in the year immediately following the accounting year to which it relates. Publish signed internal audit report according to the format included in the Annual Return form. Explain any negative response to the internal controls objectives, including how weaknesses will be addressed. Explain any 'not covered' responses to internal controls objectives.
Section 4.23 of the SAPPP Practitioner's Guide also states 'in most cases, an additional narrative report to the authority would be expected. It is advised that all authorities publish this full report on their websites with the AGAR.
The Council has not published the AGAR Annual Internal Audit Report or detailed Internal Audit Report.
Recommendation: Both of the internal audit reports are published on the website.

Location of public land and buildings no later than 1 July in the year immediately following the accounting year to which it relates. Parish Councils to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version.
The Council's full Asset Register is not published on the website.
Recommendation: The Council's Asset Register is published on the website once it has been reviewed and updated.

Minutes, agendas and papers of formal meetings. Publication of draft minutes from all formal meetings not later than one month after the meeting has taken place. Publication of meeting agendas and associated meeting papers not later than three clear days before the meeting to which they relate taking place.
Agendas are published giving three clear days notice. Agenda papers are not published with the agendas. Minutes have been published within one month of the meeting taking place.
Recommendation: It is recommended that agenda papers are published with all agendas, wherever possible.

2026/2027 Annual Governance and Accountability Return

The Smaller Authorities Proper Practices Panel (SAPPP) have published the Practitioners Guide for 2026/27 along with a list of amendments when compared to the 2025/26 guidance.

It is recommended that the Parish Clerk downloads these documents from the National Association of Local Council's (NALC) website and reviews the requirements for the 2026/27 financial year.

Starting from April 2027, Smaller Authorities will be able to submit their AGAR data electronically via a digital portal. All Smaller Authorities are strongly encouraged to utilise this portal once it becomes operational. Comprehensive training and support will be provided to facilitate the use of the portal, as electronic submission will become mandatory under Proper Practices by 2028/2029.