Western Valley Parish Council

Internal Audit 2025/2026
Internal Auditor: Allison Leigh

Internal Control Objective A: Appropriate accounting records have been properly kept throughout the financial year.		
Process	**Findings**	**Recommendations**
Bookkeeping arrangements	The Council uses Scribe. Payments are recorded properly.	There are no further recommendations on the day-to-day bookkeeping. The Council's bank balances exceed £100,000. I note the Council is looking to adopt an investment strategy and I would encourage them to do so.
Internal Control Objective B: This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.		
Process	**Findings**	**Recommendations**
Financial regulations	The Council has adopted Financial Regulations which are based on the NALC model from 2024. They are complied with.	An update was provided by NALC in 2025. I recommend the Council look to adopt the current model.
Internal Control Objective C: This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		
Process	**Findings**	**Recommendations**
Review of effectiveness of Internal Controls	The Council has reviewed the effectiveness of the internal audit as well as its Statement of Internal controls at the April 2025 meeting.	No further recommendations.
Review of Risk Assessment	The Risk Assessment was reviewed at the May 2025 meeting.	No further recommendations.

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Internal Control Objective D: The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.		
Process	**Findings**	**Recommendations**
Budgeting and precept	The precept was determined based on an approved budget agreed by the Council.	No further recommendations
Budget monitoring	The budget was monitored throughout the financial year	No further recommendations.
Reserves	The Council has adequate reserves.	No further recommendations.
Internal Control Objective E: Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.		
Process	**Findings**	**Recommendations**
Income controls	Income is appropriately received and recorded.	No further recommendations.
VAT	VAT has been appropriately accounted for and a claim for 24/25 has been made at year end.	No further recommendations.
Internal Control Objective F: Cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.		
Process	**Findings**	**Recommendations**
Cash accounts	The Council does not have cash transactions.	No further recommendations.
Internal Control Objective G: Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.		

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Process	**Findings**	**Recommendations**
Payroll controls	The hours and salary scale have been minuted and payroll properly carried out.	No further recommendations.
Internal Control Objective H: Asset and investments registers were complete and accurate and properly maintained.		
Process	**Findings**	**Recommendations**
Asset controls	The Asset Register has been adequately considered. Assets are inspected and issues reported as necessary.	No further recommendations.
Asset controls – Deeds and title established and shown on the asset register	N/A	
Investment registers	N/A	
Internal Control Objective I: Periodic bank account reconciliations were properly carried out during the year.		
Process	**Findings**	**Recommendations**
Bank Reconciliations	Bank reconciliations are properly done monthly.	No further recommendations.
Internal Control Objective J: Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.		
Process	**Findings**	**Recommendations**
Accounting statements	Quarterly budget reviews are carried out.	No further recommendations.
Internal Control Objective K: If the authority certified itself as exempt from a limited assurance review in 2024/2025, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/2025 AGAR tick "not covered")		

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Process	**Findings**	**Recommendations**
Not covered	Not covered	Not covered
Internal Control Objective L: The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.		
Process	**Findings**	**Recommendations**
Information published on the website	The information is available on the website.	No further recommendations.
Internal Control Objective M: In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).		
Process	**Findings**	**Recommendations**
Exercise of Public Rights	The exercise of public rights was properly carried out with a period commencing on Tuesday 3rd June 2025 and ending on Monday 14th July 2025.	No further recommendations.
Internal Control Objective N: The authority has complied with the publication requirements for 2024/2025 AGAR (see AGAR Page 1 Guidance Notes).		
Process	**Findings**	**Recommendations**
AGAR Publication requirements	The Council complied with the publication requirements for the 2024/2025 AGAR.	No further recommendations.
Internal Control Objective O: The authority has complied with laws, regulations & proper practices relating to digital and data compliance.		
Process	**Findings**	**Recommendations**

Email management	The Council has a .gov.uk domain and council emails for staff and councillors.	No further recommendations
Website accessibility	The Council has a website accessibility statement and looks at the process of compliance as one that is ongoing.	I encourage the Council to continue its monitoring of accessibility.
Adherence to data protection legislation	The Council has policies in place but does not have the ICO Model Publication Scheme as part of its publication scheme.	I am glad to see you have a publication scheme with a table explaining where the information is available. I would recommend introducing the document with the ICO's Model Publication Scheme.
Internal Control Objective P:** (**For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.		
Process	**Findings**	**Recommendations**
Not applicable	Not applicable	Not applicable

Transparency compliance

Process	**Criteria**	**Findings**	**Recommendations**
Compliance with the Transparency Code	Expenditure over £100 is recorded on the Council website	This is on the website.	No further recommendations.
Compliance with the Transparency Code	The following material to be put on the website in addition to the Statement of Accounts from the 25/26 AGAR: a. Bank reconciliation	a. The bank reconciliation is on the website. b. The variances are on the website. c. N/A	No further recommendations.

	b. Explanation of Variances c. Any explanation of differences between boxes 7 and 8		
Compliance with the Transparency Code	Annual Governance Statement on the website	This is on the website.	No further recommendations.
Compliance with the Transparency Code	Annual Internal Audit Report on the website	This is on the website.	No further recommendations.
Compliance with the Transparency Code	List of councillor or member responsibilities on the website	This is on the website.	No further recommendations.
Compliance with the Transparency Code	Location of Public land and building assets on the website	No land/buildings are owned.	No further recommendations.
Compliance with the Transparency Code	Minutes, agendas and papers of formal meetings on the website	They are on the website.	No further recommendations.

Further comments and recommendations:

The Council and Clerk should be commended on addressing the findings of the Internal Audit for 2024/2025 and on the standard of operation of the Council for 2025/2026.

The following comments are those which I raise only to help further elevate the Council:

1. I note the date on the standing order is the Model Standing Orders form 2022. The Council should look to update to the current Model.

2. I commend the Council on its support of Clerk training, especially on her Community Governance degree. I would encourage Councillors to consider training courses as well.

3. I would encourage the Council to consider signing up to the Civility and Respect Pledge.

4. I would encourage the Council to be mindful of the method of communication used. WhatsApp, especially on personal devices, is not an official channel of communication. Email and the website are the official channels of communication for the Council as is noted in the Council's Communication Policy.

5. I recommend the Council to consider including the powers to spend in the minutes.

6. I recommend the Council consider a councillor co-option policy.

7. I was unable to determine whether absences are noted when apologies aren't received. I advise that the absences are minuted whether apologies have been received or not in order to keep an audit trail for any councillors not meeting the 6-month rule per the Local Government Act 1972 s85.

8. It would be useful for the Council to adopt a biodiversity policy. I note that the Council does consider biodiversity in its planning responses.