

CW AUDITS

INDEPENDENT ASSURANCE FOR PARISH COUNCILS

INTERNAL AUDIT

Client: Preston Brook Parish Council

Financial Year 2024-2025

REPORT DATE: 7 DECEMBER 2025

Client: Preston Brook Parish Council

FULL FINANCIAL YEAR END INTERNAL AUDIT 2024-2025

CW Audits is a specialist internal audit provider with over 10 years of experience with the parish council sector, bringing deep sector expertise, intimate knowledge of the JPAG Practitioners' Guide, and a practical understanding of the unique governance challenges faced by local councils.

CW Audits focuses on delivering independent, evidence-based assurance that strengthens local decision-making, improves financial and governance controls, and supports councils in fulfilling their statutory duties with confidence, transparency, and accountability.

It is confirmed that the person(s) undertaking this audit is independent, with no involvement in, or responsibility for, the financial decision making, management or control of the authority, or for the authority's financial controls and procedures.

AUDIT SCOPE AND OBJECTIVES

This Internal Audit has been conducted in accordance with the Practitioners' Guide issued by the Joint Panel on Accountability and Governance (JPAG), which sets out the proper practices for parish and town councils in England. The audit provides independent assurance that the authority has maintained adequate and effective financial and governance arrangements as required by legislation.

The review is evidence-based, drawing on documentary records, policies, financial data, minutes, and supporting material. The audit evaluates the practical application of statutory requirements, ensuring that the authority's governance framework is not only compliant in theory but also effective in day-to-day operation.

The core objectives of this audit are to:

- Assess the adequacy and effectiveness of the authority's internal control environment, including financial management, governance, risk management, and decision-making processes.
- Ensure compliance with relevant primary and secondary legislation, including (as appropriate) but not limited to:
 - *The Local Government Act 1972*
 - *The Localism Act 2011*
 - *The Accounts and Audit Regulations 2015*
 - *The Local Government Transparency Code*
 - *The Public Contracts Regulations 2015 (where applicable)*
 - *The General Data Protection Regulation (GDPR) and Data Protection Act 2018*
- Verify that the authority has maintained proper accounting records throughout the financial year and that these records are accurate, complete, and supported by a clear audit trail.

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- Review compliance with the Annual Governance and Accountability Return (AGAR), ensuring the authority can confidently make the assertions required in Sections 1 and 2.
- Confirm that the authority has upheld principles of openness, accountability, and transparency in decision-making, budgeting, procurement, and financial reporting.
- Identify any areas of weakness, inefficiency, or non-compliance, providing practical recommendations to strengthen governance and internal controls.

As part of the wider examination of the authority's governance arrangements, the Internal Audit covers (but is not limited to) the following key areas:

- Review of Full Council and Committee Minutes: all full council and committee minutes (with their associated papers) are scrutinised to provide a comprehensive overview of the authority's decision-making processes. This includes:
 - Ensuring decisions are lawful, transparent, and supported by adequate documentation.
 - Confirming that no action of a potentially unlawful nature has been taken or proposed.
 - Reviewing minute approval processes to ensure compliance with statutory requirements.
 - Assessing whether delegation arrangements are clearly defined and properly recorded.
- Financial Management and Internal Controls: examination of accounting records, bank reconciliations, income and expenditure controls, procurement processes, asset management, payroll procedures, and budget monitoring.
- Governance and Statutory Compliance: review of Standing Orders, Financial Regulations, risk assessments, policies, insurance, transparency obligations, and internal control frameworks.
- Risk Management: assessment of whether financial, operational, and strategic risks are identified, managed, and reviewed.
- GDPR and Data Protection: where records examined include personal data (such as staff payroll, hirer information, or cemetery/allotment records) the audit ensures that appropriate controls are in place to comply with the *General Data Protection Regulation (GDPR)* and the *Data Protection Act 2018*. Care is taken to maintain

confidentiality and prevent unnecessary or excessive processing of personal information during the audit process.

Limitations of the Audit

The detail within this audit report is not exhaustive. Instead, it aims to provide the Proper Officer and Responsible Financial Officer with professional insight into:

- areas of strength;
- opportunities for improvement;
- potential risks requiring attention; and
- recommendations for enhanced compliance and efficiency.

The audit is conducted on a sample basis, consistent with accepted internal audit practices and proportional to the size and complexity of parish and town council operations.

Scoring

Each control is scored 0-3:

Score	Level	Meaning
0	Absent	No evidence / Unable to Test
1	Basic	Evidence exists but incomplete, inconsistent, or reactive.
2	Advanced	Compliant, documented, consistently applied.
3	Exemplary	Embedded, reviewed, evidenced, sector-leading.

AUDIT OPINION

This audit provides an overall Substantial Assurance level. The Council's control environment is well-established, fit for purpose, and operating effectively, demonstrating clear evidence of sound financial stewardship and good governance. There is a high level of confidence in the accuracy of the Council's records, the legality and transparency of its decisions, and the robustness of its procedures.

Based on the internal audit work undertaken - applied on a sample basis and limited to the tests outlined within this report - it is our view that the Council's system of internal controls was in place, adequate for the purpose intended, and operating effectively throughout the period under review.

A number of areas for development have been identified for consideration in the forthcoming year. These points do not affect the assurance level provided; instead, they represent opportunities for the Council to further enhance its governance arrangements, strengthen resilience, and continue progressing towards sector best practice.

Where areas of emerging or potential risk have been highlighted, these findings do not currently impact the Council's compliance or lawfulness, but should be monitored to ensure that risks are mitigated proactively in future years. Addressing these early will support the Council in maintaining its strong assurance position and ensuring continued alignment with proper practices.

The internal audit was carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils in England:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and testing that adequate arrangements are in place to manage all identified risks
- Reviewing the Council's Standing Orders and testing that adequate arrangements are in place to manage all processes as the authority has agreed

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- Checking all obligations regarding data management, protection, and transparency have been met
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end financial statements
- The authority has complied with the publication requirements for the prior year AGAR
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation

DETAILED FINDINGS

This audit has tested approximately 150 control points to provide a balanced and representative evaluation across all major areas of the Council’s operations. Recommendations are found in red.

The findings are mapped in line with the objectives in the AGAR Internal Audit Certificate.

AGAR Objective A:

This objective tests whether: “Appropriate accounting records have been properly kept throughout the financial year”.

Control Point	JPAG Reference	Detail	Score
A.01	Section 1.9	Accounting records were maintained for a full financial year.	3
A.02	Section 1.9	Cashbook maintained contemporaneously.	3
A.03	Section 1.9	Cashbook entries sequential and complete.	3
A.04	Section 1.9	All entries supported by source documentation (Appendix 1 - Sample Test A)	3
A.05	Section 1.9 Section 1.27	Accounting records retained in accordance with retention policy.	3
A.06	Section 2.3 Section 2.4 Section 2.5 Section 2.6	Records distinguished receipts vs payments correctly.	3
A.07	Section 2.3 Section 2.4	Accounting basis (Receipt and Payments) correctly applied.	3
A.08	Section 2.11	Prior-year balances correctly carried forward.	3
A.09	Section 2.9	Adjustments/restatements correctly managed. No errors disclosed and no errors identified during audit.	3
A.10	Section 1.9	All supporting documents, records, and schedules available for audit trail.	3
A.11	Section 1.15.6	Access to accounting software and information found to be controlled.	3
A.12	Section 1.9	Officer responsibility for accounts formally assigned.	3

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A.13	Section 1.10	Members scrutiny of accounting records evidenced. These have been presented regularly to the Council for independent scrutiny - Q1 accounting statement is recorded as being approved in council minutes of 23 July 2024, Q2 accounting statement is recorded as being approved in council minutes of 22 October 2024, Q3 accounting statement is recorded as being approved in council minutes of 28 January 2025, Q4 accounting statement is recorded as being approved in council minutes of 27 May 2025.	3
A.14	Section 1.12	Accounting records reviewed at year-end - recorded as being approved in council minutes of 27 May 2025.	3
A.15	Section 2.6	Accounting records reconcile to AGAR Box 1 figures.	3
A.16	Section 2.6	Accounting records reconcile to AGAR Box 2 figures.	3
A.17	Section 2.6	Accounting records reconcile to AGAR Box 3 figures.	3
A.18	Section 2.6	Accounting records reconcile to AGAR Box 4 figures.	3
A.19	Section 2.6	Accounting records reconcile to AGAR Box 5 figures.	3
A.20	Section 2.6	Accounting records reconcile to AGAR Box 6 figures.	3
A.21	Section 2.6	Accounting records reconcile to AGAR Box 7 figures.	3
A.22	Section 2.6	Accounting records reconcile to AGAR Box 8 figures.	3
A.23	Section 2.6	Accounting records reconcile to AGAR Box 9 figures.	3
A.24	Section 2.6	Accounting records reconcile to AGAR Box 10 figures.	3
A.25	Section 1.9	Appendix 1 - Sample Test A - Payment 4 - the invoice/receipt/voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.26	Section 1.9	Appendix 1 - Sample Test A - Payment 8 - the invoice/receipt/voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3

CW AUDITS

A.27	Section 1.9	Appendix 1 - Sample Test A - Payment 9 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.28	Section 1.9	Appendix 1 - Sample Test A - Payment 12 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.29	Section 1.9	Appendix 1 - Sample Test A - Payment 19 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.30	Section 1.9	Appendix 1 - Sample Test A - Payment 31 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3

CW AUDITS

A.31	Section 1.9	Appendix 1 - Sample Test A - Payment 34 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3
A.32	Section 1.9	Appendix 1 - Sample Test A - Payment 41 - the invoice/receipt/ voucher was correctly presented and the value accurately recorded in the cashbook. The payment amount released from the bank account was matched to, and verified against, the bank statement. Bank account details (payee name, account number, and sort code) were checked by the Responsible Financial Officer (RFO) prior to uploading the payment to the banking system and subsequently verified by two authorised signatories before release. The RFO set up the payment, and the two signatories authorised its release.	3

AGAR Objective B:

This objective tests whether the Council: *“Complied with financial regulations; payments supported by invoices; expenditure approved; VAT accounted for”*.

Control Point	JPAG Reference	Detail	Score
B.01	Section 1.14	Financial Regulations were adopted by the Council at its meeting held on 25 June 2024.	3
B.02	Section 1.14	The Financial Regulations are reviewed regularly, and at least annually.	3
B.03	Section 1.15	The Financial Regulations detail expenditure approvals reserved for the Council and by way of delegated authority.	3
B.04	Section 1.15	Payments are supported by documentation outlined in the Financial Regulations - by way of valid invoices/receipts/vouchers.	3
B.05	Section 1.15	Invoice details are verified before payment - refer to Control Points A.25-A.35.	3
B.06	Section 1.15.2 Section 1.15.6	There is effective segregation between the setting up of online payments (set up by RFO) and physical release of payments by two signatories thereafter.	3

CW AUDITS

B.07	Section 1.15.1	All works detailed on invoices are checked for completion by RFO. In some instances, for example where work was incomplete, the RFO part-paid the invoice, subject to finalisation of works, following agreement with the contractor.	3
B.08	Section 1.15.5	The opening of all bank accounts has been approved by the Council.	3
B.09	Section 1.15.5	All online bank mandates are approved by the Council.	3
B.10	Section 1.15.5	Any periodic changes to bank mandate or approved signatories are minuted. No changes were made in FY2425. However, approvals for recent changes are demonstrated in minutes of the meeting held on 22 July 2025.	3
B.11	Section 1.15.3	Direct debits are authorised by the Council as a payment method. Recommendation: a list of direct debits should be provided to the Council at least annually.	1
B.12	Section 1.14	Procurement thresholds are defined in the FRs. FY Section 11(h) states the RFO is required to obtain three quotations for any contracts above £10K, and below £25K. The RFO is required to strive to obtain three quotations for any contracts below £10K, and above £2.5K. FR Section 10.2 also states “on occasion it may not be appropriate or possible to obtain more than one quote, especially if the council seek a particular product or service or the anticipated cost falls below a £2,500 threshold“. During the financial year, no individual item of Council expenditure exceeded £25,000 with a single supplier. For those suppliers where total payments exceeded £2,500, the Responsible Financial Officer (RFO) advised that obtaining multiple quotations was not appropriate. This was due to the specialist nature of the goods and services procured, including the provision of legal advice, the supply of specific cast-iron planters, and the engagement of a conservation consultant. In each case, these services or products were not readily obtainable from alternative suppliers. The audit concludes that this approach is consistent with the Council’s Financial Regulations.	3
B.13	Section 1.14	Quotes were obtained where required.	3
B.14	Section 1.14	Tendering procedures were understood by the RFO and followed. There were no tenders in the FY.	3
B.15	Section 1.17	VAT correctly identified on invoices.	3
B.16	Section 1.17	VAT recorded accurately in accounting records.	3
B.17	Section 1.17	VAT reclaims submitted within statutory time limits.	3
B.18	Section 1.17	VAT reclaimed reconciles to records.	3

CW AUDITS

B.19	Section 1.15.2	The Council currently issues no cheques and procedures are understood should this facility be used in the future.	3
B.20	Section 1.15.4	The Council currently does not use a debit/credit card and procedures are understood should this facility be used in the future.	3
B.21	Section 1.15	The Council currently does not use a petty cash facility and procedures are understood should this facility be used in the future.	3

AGAR Objective C:

This objective tests whether the Council: *“Assessed significant risks and reviewed adequacy of arrangements to manage them”*.

Control Point	JPAG Reference	Detail	Score
C.01	Section 1.32	Risk Management Scheme was adopted by the Council at its meeting held on 25 June 2024.	3
C.02	Section 1.32	The risk register in the RMS is regularly maintained and reviewed.	3
C.03	Section 1.32	The RMS identifies strategic risks.	3
C.04	Section 1.32	The RMS identifies financial risks.	3
C.05	Section 1.32	The RMS identifies operational risks.	3
C.06	Section 1.32	The RMS identifies repetitional risks.	3
C.07	Section 1.32 Section 1.27	The RMS identifies cyber/data risks.	3
C.08	Section 1.32	Risks are assessed for likelihood and impact.	3
C.09	Section 1.33	Mitigating controls are identified. The Council manages open space. The Proper Officer is RoSPA qualified and inspections are undertaken. Tree surveys are undertaken in line with an adopted policy.	3
C.10	Section 1.33	Insurance is aligned to risk profile. The Council held insurance for the full year, appropriate levels were in place. Sum of insured assets totals £10,000. It is recommended that this is increased following the new public infrastructure purchases. Public Liability of £10M is adequate. Employer’s Liability of £10m in place and adequate. Recommendation: that sum of insured assets is increased.	2

CW AUDITS

C.11	Section 1.32	<p>Significant risks were appropriately escalated to the Council. At the financial year-end, it was noted that previously reported tree damage remained subject to further action. Planning permission to fell the tree had been submitted in May 2024, and the Council was awaiting the outcome of a further PICUS assessment. At the time of this report, it was confirmed that the tree had since been felled.</p> <p>The audit notes that substantial work was undertaken by the Proper Officer to progress the felling, and that certain elements of the process were outside the Council's direct control. However, review of the audit trail demonstrates that appropriate and timely follow-up action was consistently taken to mitigate risk, including the installation of suitable warning signage and safety barriers.</p>	3
C.12	Section 1.15 Section 1.32	Fraud risks are considered explicitly.	3
C.13	Section 1.15.6	Whistleblowing arrangements are in place.	3
C.14	Section 1.20	The Council has correctly responded to risk assertions on AGAR.	3
C.15	Section 1.32	<p>Risk assessments were in place. However, it was noted there was a historic arrangement with local residents to undertake community gardening in Bridgewater Grange. Whilst this is undertaken on a voluntary basis, the Council should provide residents with a risk assessment.</p> <p>Recommendation: to provide community volunteers with a risk assessment for any activities undertaken.</p>	2
C.16	Section 1.24 Section 1.22 Section 1.32	Continuous professional development was evidenced to demonstrate Proper Officer and Responsible Financial Officer are aware of legislative changes, reporting these to the Council and ensuring understanding of impact. Example evidenced in changes to procurement thresholds within Financial Regulations.	3
C.17	Section 1.22	There is no evidence of council acting beyond its powers.	3
C.18	Section 1.16 Section 1.32 Section 1.33 Section 1.15.6	<p>The Council has a CiLCA qualified officer.</p> <p>Recommendation: create a training matrix to ensure training needs are identified, and training is delivered where required. Retain training records and link to risks within RMS.</p>	1

AGAR Objective D:

This objective tests whether: *“Precept resulted from adequate budgetary process; monitoring undertaken; reserves appropriate.”*

CW AUDITS

Control Point	JPAG Reference	Detail	Score
D.01	Section 1.8	The Council's budget was prepared before its precept was set.	3
D.02	Section 1.8	The budget was approved by full council. The Council, as a full authority, considered and approved its adopted budget of £47,750.00 for FY2425 at its meeting held on 28 November 2023. The budget reports produced by the RFO are comprehensive.	3
D.03	Section 1.8	The budget aligns with council objectives. The budget report prepared by the RFO for FY2425 was presented to the Council at its meeting held on 28 November 2023. The report comprehensively presented predictions of costs relating to future development in the Parish and all figures matched.	3
D.03	Section 2.12	Precept calculation evidenced.	3
D.04	Section 1.8	Precept of £52,444.60 formally approved and minuted at council meeting of 28 November 2023.	3
D.05	Section 1.8	Budget monitoring reports produced throughout the year.	3
D.06	Section 1.8	Budget monitoring reports presented to the Council throughout the year at meetings including 23 July 2024, 22 October 2024, 28 January 2025, and 27 May 2025.	3
D.07	Section 2.37	<p>Variances explained to members. RFO advised that the budget reports were narrated on presentation, outlining any significant variances which mainly arose from varying levels of expenditure relating to planning matters.</p> <p>Recommendation: to consider including an explanation for any significant variances in minutes.</p>	2
D.08	Section 1.8	Corrective action taken if/were required. Council noted no adjustments required during year. RFO demonstrated knowledge of correct procedure.	3
D.09	Section 1.13	Reserves policy adopted.	3
D.10	Section 1.13	<p>General reserves adequacy assessed. Reserves set at £8,609.80 which are currently insufficient.</p> <p>Recommendation: the reserves of the Council should be at least 25% of all annual expenditure, and ideally 50% for an authority of this size. The general reserves should be increased when the Council next sets its budget to at least 25% of annual expenditure, and preferably 50%. The Council should implement a reserves policy which confirms its minimum general reserves.</p>	1
D.11	Section 1.13	Earmarked reserves justified. The Council has created earmarked reserves to cover anticipated additional costs relating to future planning matters.	3

CW AUDITS

D.12	Section 1.13	Earmarked reserves reviewed annually.	3
D.13	Section 1.8	Financial sustainability considered.	3
D.14	Section 1.13	Major projects subject to financial appraisal.	3
D.15	Section 1.11	The Council does not have bank balances in excess of £100,000 and does not require an investment strategy. Recommendation: whilst there is no statutory requirement for an investment strategy, the Council may wish to consider whether such a strategy may be appropriate in the future.	3
D.16	Section 1.22 Section 1.25 Section 1.8 Section 2.18	The Council demonstrated evidence of annual per-electors S137 limit and monitored cumulative S137 spend.	3

AGAR Objective E:

This objective tests whether: *“Expected income fully received, properly recorded, promptly banked; VAT accounted for.”*

Control Point	JPAG Reference	Detail	Score
E.01	Section 1.15	Income streams have been correctly identified. No variable income streams exist beyond precept. It was also noted considerable S106 Contributions had been secured by the Council following its representations regarding planning applications in the Parish. It has not yet been confirmed if these contributions will be received by the Council, but nevertheless they will be of benefit to the Parish - a sum of £131,000.	3
E.02	Section 1.15	The Council does not have any allotments or burials or hall hire to consider, and therefore does not have any prices/charge schedules to review and apply.	3
E.03	Section 1.15	There are no aged debtors. RFO demonstrated knowledge of process should these arise.	3
E.04	Section 1.15	Income recorded promptly. Correct precept for FY2425 was received from Halton Borough Council on 2 April 2024.	3
E.05	Section 1.15	Income fully banked without delay.	3
E.06	Section 1.10	Income reconciled to bank statements.	3

CW AUDITS

E.07	Section 1.17	VAT on income identified correctly. No VAT collected from income. RFO demonstrated knowledge of process and thresholds for registration.	3
E.08	Section 2.15b	Grants recorded correctly. No grants received in FY.	3
E.09	Section 1.15	Conditions on income monitored.	3
E.10	Section 1.15	The Council does not have any assets or income-generating leases for review, or any required rent reviews. RFO demonstrated knowledge of process.	3

AGAR Objective F:

This objective tests whether: *“Petty cash payments properly supported and accounted for.”*

It is noted that the Council did not operate a petty cash system in FY.

AGAR Objective G:

This objective tests whether: *“Salaries and allowances paid in accordance with approvals; PAYE & NI properly applied.”*

Control Point	JPAG Reference	Detail	Score
G.01	Section 1.16	Contracts of employment in place. <i>Recommendation: the Council currently has a Grievance Policy, Disciplinary Policy, H&S Policy, and EDI Policy. However, there is additional policies that should be considered for implementation including an Employee Handbook, Expenses Policy, and Training Policy (for employees and members).</i>	3
G.02	Section 1.16	Pay scales approved by the Council.	3

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G.03	Section 1.16	Salaries paid in accordance with approvals. However, the Council has not yet paid the revised spinal column points within payroll and it is recommended this be corrected by an adjustment on a future payroll run. Staff salaries remain on the FY2223 spinal column point rates, and there has since been an adjusted schedule for FY2324, and FY2425. <i>Recommendation: ensure correct spinal column points are paid, in line with contracts, following each annual adjustment. Backpay appears to be owed for the past two financial years.</i>	1
G.04	Section 1.16	Payroll calculations checked.	3
G.05	Section 1.16	PAYE correctly applied.	3
G.06	Section 1.16	NI correctly applied.	3
G.07	Section 1.16	Pension obligations met in employment contracts. Pension contributions are overdue to employees and this should be resolved prior to year end. <i>Recommendation: ensure pension contributions are brought up to date.</i>	1
G.08	Section 1.16	Allowances correctly permitted. No allowances currently paid to members. However, such an allowance has not yet been considered by the Council. <i>Recommendation: to consider whether a nominal sum is required to cover member/chairperson expenses.</i>	3
G.09	Section 1.16	Payroll records retained.	3
G.10	Section 1.15	Payroll segregation of duties maintained. The council uses an external payroll contractor to provide independent assurance and ensure income tax, NIs, and pension contributions are calculated correctly.	3
G.11	Section 1.16	Council reported that any tax code revisions are provided to payroll contractor upon receipt.	3
G.12	Section 1.16	Payslips issued to employees.	3

AGAR Objective H:

This objective tests whether: *“Asset and investments registers complete, accurate and properly maintained.”*

Control Point	JPAG Reference	Detail	Score
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CW AUDITS

H.01	Section 2.26	Asset register maintained.	3
H.02	Section 2.26	Asset register reviewed annually.	3
H.03	Section 2.27	Assets valued on consistent basis.	3
H.04	Section 2.27	Additions recorded promptly.	3
H.05	Section 1.18	Disposals authorised and recorded.	3
H.06	Section 2.26	Asset ownership clear.	3
H.07	Section 1.33	Assets insured appropriately, but new assets need to be added to insurance schedule. Please see C.10	2
H.08	Section 1.11	Investments recorded accurately on AGAR. No investments.	3

AGAR Objective I:

This objective tests whether: *“Periodic bank account reconciliations properly carried out.”*

Control Point	JPAG Reference	Detail	Score
I.01	Section 1.10	Bank reconciliations were prepared regularly.	3
I.02	Section 1.10	All bank accounts are included in bank reconciliations.	3
I.03	Section 1.10	Bank reconciliations are reviewed by members. These have been presented regularly to the Council for independent scrutiny - Q1 bank reconciliation is recorded as being approved in council minutes of 23 July 2024, Q2 bank reconciliation is recorded as being approved in council minutes of 22 October 2024, Q3 bank reconciliation is recorded as being approved in council minutes of 28 January 2025, Q4 bank reconciliation is recorded as being approved in council minutes of 27 May 2025.	3
I.04	Section 1.10	Reconciling items correctly explained on all bank reconciliations.	3
I.05	Section 2.38	Year-end bank reconciliation was checked for accuracy against bank statement.	3

AGAR Objective J:

This objective tests whether: *“Accounting statements prepared correctly, agreed to cashbook, supported by audit trail.”*

CW AUDITS

Control Point	JPAG Reference	Detail	Score
J.01	Section 2.1	AGAR prepared using correct form. Accounting Statements prepared during the year were prepared on the correct accounting basis (receipts and payments), the payments all agreed to the cashbook, and are supported by an adequate audit trail from underlying records.	3
J.02	Section 2.6	Figures agree to accounting records.	3
J.03	Section 2.23	Debtors/creditors handled correctly.	3
J.04	Section 2.37	Variance explanation prepared.	3
J.05	Section 2.33	RFO certified accounts.	3
J.06	Section 2.34	Accounts and AGAR approved by full council and correctly minuted.	3
J.07	Section 2.34	RFO correctly signed AGAR.	3
J.08	Section 2.34	Chairperson correctly signed AGAR.	3

AGAR Objective K:

This objective tests: *“If authority certified itself as exempt, criteria met.”*

Control Point	JPAG Reference	Detail	Score
K.01	Section 2.41	Eligibility for exemption assessed. Not eligible.	3

AGAR Objective L:

This objective tests whether the Council: *“Published required information on a website/webpage.”*

Control Point	JPAG Reference	Detail	Score
L.01	Section 1.28	Council owns a free-to-access website that is active and maintained.	3
L.02	Section 1.28	AGAR published on council website.	3
L.03	Section 1.28	Minutes published on council website.	3

CW AUDITS

L.04	Section 1.28	Policies published on council website.	3
L.05	Section 1.28	Transparency Code complied with.	3
L.06	Section 1.28	Website content up to date at time of audit.	3

AGAR Objective M:

This objective tests whether the Council: *“Correctly provided for period for the exercise of public rights.”*

Control Point	JPAG Reference	Detail	Score
M.01	Section 1.28	Public rights dates set correctly and compliant with regulations. The period of inspection commenced on 1 July 2024, included the common period of inspection between 1-12 July 2024, and concluded on Friday 9 August 2024.	3
M.02	Section 1.28	Public rights notice published, dated 30 June 2024	3
M.03	Section 1.28	Notice contains all required information, including guidance for inspections and inspector rights.	3
M.04	Section 1.28	Evidence retained of notices.	3
M.05	Section 1.28	Evidence retained of communication with residents to ensure sufficient opportunity was provided for rights to be exercised.	3

AGAR Objective N:

This objective tests whether the Council: *“Complied with publication requirements for prior year AGAR.”*

Control Point	JPAG Reference	Detail	Score
N.01	Section 1.29	Prior year AGAR published, and within statutory time limits.	3
N.02	Section 1.29	External audit opinion published.	3
N.03	Section 1.29	Amendments published (where required).	3

AGAR Objective O:

This objective tests whether: *“Trust fund responsibilities discharged.”*

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Control Point	JPAG Reference	Detail	Score
O.01	Section 1.43	The Council has considered its obligations and not identified any trust fund responsibilities.	3

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Appendix 1 - Sample Test A

in total there were 42 payments made during the financial year. A sample of 20% were selected to test. A total of 8 payments were chosen and checked against bank statements, including:

Payment No	Supplier	Date	Type	Description	Value	Audit Pathway
4	Resident (Redacted)	9/4/24	Bank Transfer	Reimbursement	£239.90	
8	K M Sather	20/6/24	Bank Transfer	Conservation Consultation	£4,416.00	*Note - partial payment of 80% processed pending finalisation of work.
9	Broxap	20/6/24	Bank Transfer	Public Infrastructure	£10,780.80	
12	Employee (Redacted)	20/6/24	Bank Transfer	Salaries	£1,426.56	
19	Francis Taylor Buildings	26/7/24	Bank Transfer	Legal Costs	£2,400.00	
31	Richard Buxton Solicitors	28/1/25	Bank Transfer	Legal Costs	£1,000.00	*Note - monies on account for services to be rendered.
34	Sole Trader (Redacted)	27/2/25	Bank Transfer	Open Space Contractor	£600.00	
41	Google Cloud	7/3/25	Direct Debit	IT	£50.00	*Direct Debit set up by supplier.