

CW AUDITS

INDEPENDENT ASSURANCE FOR PARISH COUNCILS

INTERNAL AUDIT

Client: Preston Brook Parish Council

Financial Year 2025-2026

REPORT DATE: 22 SEPTEMBER 2026

Client: Preston Brook Parish Council

FULL FINANCIAL YEAR END INTERNAL AUDIT 2025-2026

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.

The audit was undertaken independently of the Council's financial decision-making, management and control arrangements.

AUDIT SCOPE AND OBJECTIVES

The Internal Audit followed the Practitioners' Guide issued by the Smaller Authorities Proper Practices Panel (SAPPP), 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 considered both the practical application of statutory requirements and 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.
- Assess compliance with relevant primary and secondary legislation:
 - *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 (when applicable to the authority)*
 - *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.
- 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:
 - Testing whether decisions are lawful, transparent, and adequately documented.
 - Confirming that no action of a potentially unlawful nature has been taken or proposed.
 - Reviewing minute approval processes and 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 examines the controls applied to the processing of personal data (*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 the next financial year. The findings have not altered the Substantial Assurance level provided. They identify areas in which existing governance controls could be improved, and bring arrangements closer to the standards described in the Practitioner's Guide.

The report also identified potential future risks. Early action would reduce the likelihood of future control weaknesses.

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 - 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
- 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 - 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 - 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 to 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

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 22/7/25, Q2 accounting statement is recorded as being approved in council minutes of 29/10/25, Q3 accounting statement is recorded as being approved in council minutes of 24/2/26, Q4 accounting statement is recorded as being approved in council minutes of 23/6/26.	3
A.14	Section 1.12	Accounting records reviewed at year-end - recorded as being approved in council minutes of 23/6/26.	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 14 - 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 17 - 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.27	Section 1.9	Appendix 1 - Sample Test A - Payment 18 - 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 33 - 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. A control exception was identified - payment was remitted using bank details previously held for the supplier rather than the amended details shown on the invoice.	1
A.29	Section 1.9	Appendix 1 - Sample Test A - Payment 39 - 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 42 - 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.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 27 May 2025.	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
B.07	Section 1.15.1	All works detailed on invoices are checked for completion by RFO.	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. 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. The recommendation from 2024-2025 is complete and a list of direct debits were taken to the Council meeting held on 24 February 2026 for approval.	3
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) explained why alternative quotations were not obtained. The explanation related to the specialist goods and services purchased.	3
B.13	Section 1.14	Quotes were obtained when required by the Financial Regulations.	3
B.14	Section 1.14	Tendering procedures were understood by the RFO and followed. There were no tenders in the FY. There was an appointment of one contractor to maintain public realm spaces. In this case, the contract value fell below tender thresholds.	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
B.19	Section 1.15.2	No cheques were issued during the year; this control was therefore not tested through transaction sampling.	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
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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. <i>Recommendation: review the Risk Management Scheme annually.</i>	2
C.02	Section 1.32	The risk register in the RMS is regularly maintained and reviewed. <i>Recommendation: review the Risk Register annually.</i>	2
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 reputational 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 accordance 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.	3

C.11	Section 1.32	Evidence shows that significant risks were reported to Council. At year end, the outstanding tree matter remained open. Planning permission to fell the tree had been submitted in May 2024, and the Council was awaiting the outcome of a further PICUS assessment which was received in October 2025. The tree was later felled following planning approval. Recommendation: the Council noted that it had not yet planted the three mature oak trees which were a condition of the planning permission. The Council has sought further clarification from the LPA regarding suitable locations.	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. Recommendation: Council must review its Risk Scheme annually.	3
C.15	Section 1.32	Risk assessments were in place. The 2024/25 IA Report recommended to provide community volunteers with a risk assessment for any activities undertaken at Bridgewater Grange. The Council has subsequently appointed a contractor to undertake the works, and the volunteer group has since disbanded.	3
C.16	Section 1.24 Section 1.22 Section 1.32	Training records showed ongoing professional development by the Proper Officer/RFO. Evidence reviewed included officer reporting to Council on legislative changes, including revised procurement thresholds.	3
C.17	Section 1.22	No ultra vires action was identified in the sample reviewed.	3
C.18	Section 1.16 Section 1.32 Section 1.33 Section 1.15.6	The Council has a CiLCA qualified officer. Recommendation: the council should create a training matrix and use the matrix to identify and record training requirements. Retain training records and link to risks within RMS. This is an open action from 2024/25.	1

AGAR Objective D:

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

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 £87,350.00 for FY2526 at its meeting held on 28/1/25. The reports contained detailed budget information.	3
D.03	Section 1.8	The budget aligns with council objectives. The budget report prepared by the RFO for FY2526 was presented to the Council at its meeting held on 28/1/25.	3
D.04	Section 2.12	Precept calculation evidenced.	3
D.05	Section 1.8	Precept of £73,538.48 formally approved and minuted at council meeting of 28/1/25.	3
D.06	Section 1.8	Budget monitoring reports produced throughout the year.	3
D.07	Section 1.8	Budget monitoring reports presented to the Council throughout the year at meetings including 22/7/25, 29/10/25, 24/2/26, and 23/6/26. Recommendation: Q3 accounts presented to council within budget setting report on 24/2/26. The audit found council minutes do not reflect approval of Q3 accounts. It is recommended to minute approval.	3
D.08	Section 2.37	Variances explained to members. The RFO reported the budget reports were narrated on presentation, outlining any significant variances. The principal variances related to planning expenditure. Recommendation: open action from 2024/25 - minute explanations for material variances.	2
D.09	Section 1.8	Corrective action taken if/were required. No budget adjustments were required. RFO confirmed correct procedure during audit.	3
D.10	Section 1.13	Reserves policy adopted. Recommendation: the audit file contained no record of a review during 2024/25 or 2025/26. Recommended: establish and follow a policy review schedule.	1
D.11	Section 1.13	General reserves adequacy assessed during budget setting. General reserves set at £15,000.00. Recommendation: assess the General Reserve against section 1.13 of the Practitioners' Guide. Adopt a Reserves Policy specifying the Council's target range and basis of calculation. Record the annual review in the minutes.	1

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D.12	Section 1.13	Earmarked reserves justified (Judicial Review: £15,000.00). The Council has created earmarked reserves to cover anticipated additional costs relating to future planning matters. Recommendation: the Council should adopt business case for all earmarked reserves. Reserves should be reviewed and minuted at least annually.	3
D.13	Section 1.13	Earmarked reserves reviewed annually.	3
D.14	Section 1.8	Financial sustainability considered.	3
D.15	Section 1.13	Major projects subject to financial appraisal.	3
D.16	Section 1.11	The Council has bank balances in excess of £100,000 and requires an investment strategy. Recommendation: there is a statutory requirement for an investment strategy.	1
D.17	Section 1.22 Section 1.25 Section 1.8 Section 2.18	Records evidenced the annual per-electors s.137 limit and cumulative expenditure.	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.	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. Audit tested process should these arise- council to establish policy when required.	3
E.04	Section 1.15	Income recorded promptly. Correct precept for FY2526 was received from Halton Borough Council on 1/4/25.	3
E.05	Section 1.15	Income fully banked without delay.	3
E.06	Section 1.10	Income reconciled to bank statements.	3

E.07	Section 1.17	VAT on income identified correctly. No VAT collected from income. The VAT treatment was tested with no exception identified.	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	No income-generating leases requiring review were identified.	3

AGAR Objective F:

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

The Council did not operate a petty cash system during the year.

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>Outstanding Recommendation: the Council currently has a Grievance Policy, Disciplinary Policy, H&S Policy, and EDI Policy. In this case there is additional policies that should be considered for implementation including an Employee Handbook, Expenses Policy, and Training Policy (for employees and members).</i>	2
G.02	Section 1.16	Pay scales approved by the Council.	3
G.03	Section 1.16	Salaries paid in accordance with approvals.	3
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.	3
G.08	Section 1.16	Allowances correctly permitted.	3
G.09	Section 1.16	Payroll records retained.	3

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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
H.01	Section 2.26	Asset register maintained.	3
H.02	Section 2.26	Asset register reviewed annually. Recommendation: record approval of the asset register value in the minutes.	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.	3
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

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I.03	Section 1.10	Bank reconciliations are reviewed by members and reports presented to the Council throughout the year at meetings including 22/7/25, 29/10/25, 24/2/26, and 23/6/26.	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.”*

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
L.04	Section 1.28	Policies published on council website. Recommendation: publish all applicable policies on the Council website.	3
L.05	Section 1.28	Transparency Code complied with where required.	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 1/7/25, included the common period of inspection between 1-14 July 2025, and concluded on 11/8/25.	3
M.02	Section 1.28	Public rights notice published, dated 30/6/25.	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 - 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 interim certificate published. Awaiting final certificate.	3
N.03	Section 1.29	Amendments published (where required).	3

AGAR Objective O:

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

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

Appendix 1 - Sample Test A

in total there were 50 payments made during the financial year. A sample of approximately 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
14	Northwich TC	23/10/25	Bank Transfer	Planter Installation	£1,428.00	
17	Marbury Landscapes	23/10/25	Bank Transfer	Sandstone Boulders	£318.00	
18	Urban Tree Management	24/10/25	Bank Transfer	Horse Chestnut Tree X-Ray	£800.00	
22	Manchester South Garden Services	3/11/25	Bank Transfer	Horse Chestnut Removal	£2,760.00	
27	Richard Buxton	5/12/25	Bank Transfer	Planning Legal	£1,200.00	
33	Print Concern	23/2/26	Bank Transfer	Newsletter	£660.00	Payment test exception: the payment was remitted using bank details held for this supplier rather than the amended details shown on the invoice.
39	Dandy	30/3/26	Bank Transfer	Soil	£252.32	
42	Elixir	30/3/26	Bank Transfer	Garden Supplies	£1,033.96	