

# Annual Internal Audit Report 2024/25

## Whitchurch-on-Thames Parish Council

www.whitchurchonthames.com/council AVAILABLE WEBSITE/WEBPAGE ADDRESS

During the financial year ended 31 March 2025, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2024/25 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.		✓	
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Petty cash payments were properly supported by receipts, all petty cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
J. Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick "not covered")			✓
L. The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.	✓		
M. In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).	✓		
N. The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes).	✓		

O. (For local councils only) CORRECTED FOR TYPOGRAPHICAL ERROR Trust funds (including charitable) – The council met its responsibilities as a trustee.	Yes	No	Not applicable
Claire Connell 8/6/25			✓

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

Date(s) internal audit undertaken

23/05/2025

Name of person who carried out the internal audit

Claire Connell

Signature of person who carried out the internal audit

Claire Connell

Date

03/06/2025

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

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



# Claire Connell MA, ACA, CTA

Chartered Accountant and Chartered Tax Adviser

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The Parish Councillors

Whitchurch on Thames Parish Council

c/o Mr Brian Inglis

Wood Cottage

Beenhams Heath

Shurlock Row RG10 0QE

3<sup>rd</sup> June 2025

Dear Ladies and Gentlemen

## Internal audit for the year ended 31<sup>st</sup> March 2025

Local councils are required to have an internal audit of their accounting records and their system of internal control by Regulation 5 of the Accounts and Audit Regulations 2015. My work in May 2025 was carried out remotely.

My internal audit testing was based on the guidelines included in the 2024 JPAG Governance & Accountability Practitioners Guide. My correspondence with Brian Inglis confirmed the internal controls in place and a series of tests using the financial records, vouchers, minutes, previous audit reports etc were conducted to establish the effectiveness of these controls.

## Overall conclusion

Generally the accounts and internal controls appear well maintained. I have signed the internal audit report contained within the AGAR, with one qualification due to the fact that the Risk Management Policy was not formally reviewed during the year. This is explained in section C of Appendix 1.

A detailed report outlining the work carried out and conclusions reached is contained within Appendix 1.

## New annual governance statement assertion in the 2025-26 AGAR

Appendix 2 gives some details regarding the new assertion which will appear in next year's annual governance statement and the guidance that the Council will need to have followed in order to give a positive response to it. This is purely for information and does not affect the 2024-25 audit in any way. You will note that this guidance states that you will need to have a generic email account for the clerk which is hosted on an authority owned domain.

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I trust that these comments are self-explanatory, but please do not hesitate to contact me if you would like further details.

Yours faithfully



Claire Connell

### Appendix 1: Summary of internal audit work covered in 2024-25

Annual Return Section	Objective met?	Comments
A. Appropriate accounting records have been properly kept throughout the financial year.	Yes	The Council maintains its accounting records using Rialtas software which is specifically designed for Parish Councils.
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	Yes	Testing a sample of invoices and a review of systems shows that expenditure is properly incurred, payments approved and VAT appropriately accounted for.
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	No	<p>Minutes, Standing Orders, Financial Regulations, insurance cover and the Risk Management Policy indicate that there are proper risk management procedures.</p> <p>However, there was no formal review of the Financial Risk Assessment and Management Policy during the year. In the guidance provided by the external auditors, they state that the wording of this assertion indicates that an annual review is necessary. On this basis I have stated that the Council hasn't reviewed the adequacy of arrangements to manage risk although it's clear from the documents referenced above and from discussions with the Clerk that on a day-to-day basis risk is well managed.</p> <p>The Financial Risk Assessment and Management Policy has not changed substantially for several years. Whilst it is true that the activities of the Council have not changed significantly either, I recommend the Council carries out a thorough review of the Policy.</p>
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	Yes	<p>Monthly receipts and payments reports are provided to the Council.</p> <p>The budget setting process appeared robust.</p>
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	Yes	<p>No issues arose during the review of income.</p> <p>The precept was agreed to Council minutes and the precept spreadsheet compiled by MHCLG.</p> <p>Two VAT claims were made in the year and the claim for 2024-25 has been received since the year end.</p> <p>Other income included grants and income for adverts collected by the printer of the Bulletin.</p>
F. Petty cash payments were properly supported by receipts, all petty cash	N/A	No petty cash is held by the Council



expenditure was approved and VAT appropriately accounted for.		
<b>G.</b> Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	Yes	Payroll is operated correctly in-house. Backpay was paid in the financial year following notification of the increase in nationally agreed salary scales
<b>H.</b> Asset and investments registers were complete and accurate and properly maintained.	Yes	The fixed assets register is maintained in Excel. There were no changes in assets in the year.
<b>I.</b> Periodic bank account reconciliations were properly carried out during the year	Yes	Bank reconciliations are prepared monthly and reviewed by Councillors
<b>J.</b> 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.	Yes	The Council prepares its accounting statements on a receipts and payments basis which is appropriate for a council of this size.  The balance carried forward was agreed to the cashbook and bank statement.
<b>K.</b> If the authority certified itself as exempt from a limited assurance review in 2023-24, it met the exemption criteria and correctly declared itself exempt.	N/A	Not covered – the Council had a limited assurance review of its 2023-24 AGAR
<b>L.</b> The authority published the required information on a free to access website up to date at the time of the internal audit in accordance with the relevant legislation	Yes	The Council provides the AGARs for the past five years on its website in accordance with the Accounts and Audit Regulations 2015.
<b>M.</b> 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.	Yes	Yes, the Council correctly provided for the period for the exercise of public rights.
<b>N.</b> The authority has complied with the publication requirements for 2023-24 AGAR (see AGAR Page 1 Guidance Notes).	Yes	Yes, the correct documents were published and deadlines were met.

<b>O. (For local councils only)</b> Trust funds (including charitable) – The council met its responsibilities as a trustee.	N/A	The Council is custodian trustee of Whitchurch Village Hall which is registered with the Charity Commission.  As the Council is not a sole managing trustee, this section is not applicable.
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## Appendix 2 – New Assertion on the 2025-26 Annual Governance Statement

When the Council completes the Annual Governance Statement for the year ended **31<sup>st</sup> March 2026**, it will need to respond to a new assertion regarding digital and data compliance.

The Practitioners' Guide issued in March 2025 states that to warrant a positive response to this assertion, the authority needs to have taken the following actions:

1.47 Email management - every authority must have a generic email account hosted on an authority owned domain, for example [clerk@abcparishcouncil.gov.uk](mailto:clerk@abcparishcouncil.gov.uk) or [clerk@abcparishcouncil.org.uk](mailto:clerk@abcparishcouncil.org.uk) rather than [abcparishclerk@gmail.com](mailto:abcparishclerk@gmail.com) or [abcparishclerk@outlook.com](mailto:abcparishclerk@outlook.com).

1.48 All smaller authorities (excluding parish meetings) must meet legal requirements for all existing websites regardless of what domain is being used.

1.49 All websites must meet the Web Content Accessibility Guidelines 2.2 AA and the Public Sector Bodies (Websites and Mobile Applications) (No. 2) Accessibility Regulations 2018.

1.50 All websites must include published documentation as specified in the Freedom of Information Act 2000 and the Transparency code for smaller authorities (where applicable).

1.51 All smaller authorities, including parish meetings, must follow both the General Data Protection Regulation (GDPR) 2016 and the Data Protection Act (DPA) 2018.

1.52 All smaller authorities, including parish meetings, must process personal data with care and in line with the principles of data protection.

1.53 The DPA 2018 supplements the GDPR and classifies a parish council as both a Data Controller and a Data Processor.

1.54 All smaller authorities (excluding parish meetings) must also have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment.

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## Whitchurch-on-Thames Parish Council

### Supporting information for assertion C on the Internal Audit Report for the year ended 31<sup>st</sup> March 2025

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

I have stated that internal control objective C has not been met on the internal audit report due to the fact that, although risks have been managed at an operational level during the year, the Risk Management Policy was not formally reviewed by the Council during the year 2024-25.

The Council is intending to update the Risk Management Policy in 2025/26.

**O. The council met its responsibilities as a trustee of trust funds**

The original internal audit report had a typographical error and showed "yes" rather than "n/a" for this assertion. My full written report had the following comments which support the "n/a" conclusion:

- The Council is custodian trustee of Whitchurch Village Hall which is registered with the Charity Commission.
- As the Council is not a sole managing trustee, this section is not applicable.



Claire Connell

Date: 3<sup>rd</sup> June 2025 – updated for comments on assertion O on 8<sup>th</sup> August 2025



## Section 1 – Annual Governance Statement 2024/25

We acknowledge as the members of:

WHITCHURCH-on-THAMES PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2025, that:

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

**\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

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

12/6/25

and recorded as minute reference:

11-1

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

Chair

Clerk

SIGNATURE REQUIRED  
SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS  
<https://whitchurchonthames.com/council.html>



## Section 2 – Accounting Statements 2024/25 for

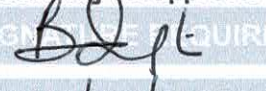
WHITCHURCH-on-THAMES PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2024 £	31 March 2025 £	
1. Balances brought forward	29,510	19,084	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	27,080	28,164	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	1,816	9,504	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	6,907	7,213	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	0	0	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	32,415	25,562	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	19,084	23,977	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	19,084	23,977	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	0	0	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	0	0	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

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

I certify that for the year ended 31 March 2025 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

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

Signature:   
Date: 6/6/25

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

12th JUNE 2025

as recorded in minute reference:

11-2

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

Signature: 



Date: 02/04/2025

Whitchurch on Thames PC Current Year

Page 1

Time: 14:39

Bank Reconciliation Statement as at 31/03/2025  
for Cashbook 1 - Current Account

User: IMC

<u>Bank Statement Account Name (s)</u>	<u>Statement Date</u>	<u>Page</u>	<u>Balances</u>
Whitchurch on Thames PC	31/03/2025		23,976.50
			<u>23,976.50</u>
<u>Unpresented Payments (Minus)</u>		<u>Amount</u>	
		0.00	
			<u>0.00</u>
			23,976.50
<u>Unpresented Receipts (Plus)</u>			
		0.00	
			<u>0.00</u>
			23,976.50
		Balance per Cash Book is :-	23,976.50
		Difference is :-	0.00

Signatory 1:

Name J. Donahue Signed [Signature] Date 12/6/25

Signatory 2:

Name DK LEACH Signed [Signature] Date 12.6.25

# Explanation of variances 2024/25 – pro forma

Name of smaller authority: WHITCHURCH-on-THAMES PARISH COUNCIL  
Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Now, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £500).
- variances of more than £100,000 must be explained even where this constitutes less than 10%.

Please ensure variance explanations are quantified to reduce the variance excluding stated items below the 15% / £500 / £100,000 threshold

	2025 £	2024 £	Variance £	Variance %	Explanation Required? Is > 15% Is > £100,000	DO NOT OVERWRITE THE BOXES HIGHLIGHTED IN RED/GREEN	Explanation (must include narrative and supporting figures) Note: If an explanation is required for the variance of Box 4 and the explanation refers to a change in hours or a change in pay rates, please could you note the previous hours/rates and the updated hours/rates
1 Balances Brought Forward	19,094	22,510				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	28,164	27,090	1,084	4.00%	NO		
3 Total Other Receipts	9,504	1,818	7,688	423.35%	YES		VAT Reclaim 2022/23 of £3718 and 2023/24 of £3364 are included
4 Staff Costs	7,213	9,907	306	4.43%	NO		
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	25,992	22,415	-6,853	21.14%	YES		Planned spending on Playground and Village Green projects has been held over and budgeted for during 2025/6
7 Balances Carried Forward	23,877	19,084	4,893	25.64%	YES		Bank Balance includes unspent budgeted amounts for projects planned (as above)
8 Total Cash and Short Term Investments	23,877	18,084	4,893	25.64%	YES		As with Point not above
9 Total Fixed Assets plus Other Long Term Investments and Assets	0	0	0	0.00%	NO		
10 Total Borrowings	0	0	0	0.00%	NO		




# WHITCHURCH-on-THAMES PARISH COUNCIL

## NOTICE OF PUBLIC RIGHTS AND PUBLICATION OF UNAUDITED ANNUAL GOVERNANCE & ACCOUNTABILITY RETURN

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2025

Local Audit and Accountability Act 2014 Sections 26 and 27  
The Accounts and Audit Regulations 2015 (SI 2015/234)

NOTICE	NOTES
<p>1. Date of announcement <u>13<sup>th</sup> JUNE 2025</u></p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2025, these documents will be available on reasonable notice by application to:</p> <p>(b) BRIAN INGLIS (Clerk and RFO)</p> <p>parishclerk.whitchurchonthames@gmail.com</p> <p>commencing on (c) <u>MONDAY 16<sup>th</sup> JUNE 2025</u></p> <p>and ending on (d) <u>FRIDAY 26<sup>th</sup> JULY 2025</u></p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> <li>The opportunity to question the appointed auditor about the accounting records; and</li> <li>The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority.</li> </ul> <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2015. The appointed auditor is:</p> <div style="display: flex; align-items: center;">  <div> <p><b>MOORE</b></p> </div> </div> <p>Moore (Ref AP/HD) Rutland House Minerva Business Park Lynch Wood Peterborough PE2 6PZ</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and extends for a single period of 30 working days (inclusive) ending on the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must also include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>
<p>5. This announcement is made by (e) <b>BRIAN INGLIS (Clerk / RFO)</b></p>	