

Staunton on Wye Group Parish Council
Annual Governance and Accountability Return FY25/26 – Internal Review Report

To whom it may concern:

I have undertaken the internal review according to the latest AGAR guidance and my findings are as shown below:

Actions from previous review

The recommendations from the previous review have largely been adopted with the result that the position is much improved this year.

FY2025/26 review:

AGAR certificate reference	Findings	Recommendations, if any
A – Accounting records	<ul style="list-style-type: none"> • Opening and closing bank balance and cashbook values reconcile for start and end of financial year • Sampled income/expenditure transactions recorded correctly • Quarterly bank reconciliations now completed routinely. Noted that reconciliation to 31 March 2026 discussed in meeting minutes, but records not on file at time of internal audit/review. • No cheques in use in review period 	
B – Payment controls	<ul style="list-style-type: none"> • Segregation exists between payment and approvals • VAT claim made in FY to ease cash flow. Remaining VAT to be reclaimed at end of FY. • No debit/credit cards in use • Clear tender process now available on website, if required 	
C – Internal controls & risk	<ul style="list-style-type: none"> • Comprehensive Risk Register now available • Insurance cover in place. A review is planned ahead of next renewal. • Records show monitoring taking place of play areas and sports pitches by external inspectors. Minutes record discussion relating to issues identified/ potential risks and the actions being taken/planned to address them. • Meeting minutes are comprehensive and show detailed discussion around current issues and potential areas of risk. Steps 	<ul style="list-style-type: none"> • Recommend consideration be given to completing a cybersecurity risk assessment and insurance cover for cybersecurity be obtained in future

	have been taken to discuss and improve internal controls.	
D – Budget controls and reserves	<ul style="list-style-type: none"> • Budget information for FY25/26 not discussed meaning no budget set in advance of new financial year. Remedied in year (June 2025). Draft budget for FY26/27 approved 1/12/25 in advance of new financial year. • Quarterly financial report including reconciliations now routinely provided which contains budget v actual detail for monitoring purposes. • As a result, limited budget monitoring took place during FY25/26. There are no minuted records of discussions regarding under/overspend by budget line – although overall budget position for year is identified as the priority. Total income was £2,997.65 ahead of budget. Total expenditure overspend for period was £4,606.40 compared to budget: <ul style="list-style-type: none"> ○ 5 budget lines were overspent in year ○ No provision made for 4 areas of high expenditure (War Memorial, subscriptions, ICO and training) • Reserves policy now in place • Annual precept considered and approved in line with HCC timetable, although decision not informed by budget position • Precept receipts match expected amounts • Deposit account established to ensure “spare” funds generate interest income 	<ul style="list-style-type: none"> • Budget monitoring should be more active to ensure financial position (actual v planned) is clear as progress through year. • Budget approved in June 2025 notes the requirement for a detailed review to take place in advance of budget setting for FY26/27
E – Income controls	<ul style="list-style-type: none"> • Records relating to income were properly recorded 	
F – Petty cash procedures	<ul style="list-style-type: none"> • Not applicable – no petty cash system used 	
G – Payroll controls	<ul style="list-style-type: none"> • Payroll provider (Autela) appointed • Complete set of payslips provided for Clerk for FY • Records show good control of and/or monitoring of payments due to HMRC 	
H – Asset controls	<ul style="list-style-type: none"> • Detailed asset register now available and has been reviewed in year. • Insurance cover in place during review period 	
I – Bank reconciliations	<ul style="list-style-type: none"> • Regular bank reconciliations/ sign off by Chair or other PC members during financial year. Q4 reconciliation pending at time of review but plan is in place for completion. 	

	<ul style="list-style-type: none"> Year-end reconciliation matches AGAR disclosure 	
J – Accounting statements	<ul style="list-style-type: none"> Records match 	
K – Exemption criteria	<ul style="list-style-type: none"> Not applicable 	
L – Website compliance with transparency code	<ul style="list-style-type: none"> The information required by the Transparency Code for Smaller Authorities has been published in this period. Requests for missing information directed to Clerk. One set of minutes (16.6.25) were not available on the website but are in the process of being uploaded 	
M – Public Rights notice & dates	<ul style="list-style-type: none"> The Public Rights notice and supporting information is now easily available on the website The “Public Notice” identifying the statutory 30 day period when the records are available for public inspection is clear from the meeting minutes and documentation reviewed 	
N – Publication of previous AGAR	<ul style="list-style-type: none"> Statutory publication requirements have been met. Noted that, had War Memorial funds been included in PC accounts for FY24/25, there would have been a requirement for external audit and publication of results. 	
O – Digital & data compliance	<ul style="list-style-type: none"> PC has own website and email addresses IT policy is in place Website accessibility statement available Privacy policy and DP policy on website Discussions taking place about undertaking further training in this area in coming year 	<ul style="list-style-type: none"> Identify named Data Protection Officer, as appropriate
P – Status of Trusts	<ul style="list-style-type: none"> Not applicable 	

Please let me know if you would like to discuss any of the findings further.

Author: Lindsay Allen

Date: 30/4/26