



Mrs L White | 13 Wallingford Road, South Stoke, RG8 0JD | LWhite.Auditing@gmail.com

15<sup>th</sup> May 2026

Jane Mullane  
Clerk to the Council  
Weston on the Green Parish Council

Dear Jane,

**Re: Review of matters arising from Internal Audit for 31<sup>st</sup> March 2026**

Following our online review, and review of your draft AGAR Form 3, please find below the list of matters arising.

The records and systems for the Council are generally in good order, and I highlight some areas for improvement below.

The Internal Audit was carried out in accordance with the [Audit and Accounts Regulations 2015](#), and the guidance and instruction in the [Practitioners Guide 2025](#).

Test	Matter Arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council comply.	
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for.</i>	
	The records of the council comply.  As per 6.7 of the financial regulations, in the Clerk report some payments are made each month and presented “for information only”. However this should only be done if they have been authorised in advance for the year, such as at the ACM. At the time of this Audit the May 2025 minutes were not available online likely due to the move of website to new provider, so it could not be identified if this regular payments list had been included in that meeting.	To ensure the regular payments list which will be reported “for information only” in recorded every year in April or May.  There are many payments which would not be considered “regular payment” which are also being paid during the month and then presented only in the clerk report “for information only”, it would be better practice to provide a full list of all payments for the previous month (redacting staff costs values) in the following month for council approval and included in full in the minutes, rather than the current bitty format, of some noted for information in the clerk report, and others approved as one off payments in a separate location in the meeting.

		Please note, I am not suggesting all payments should be approved the following month, the current approach of approving the payments available for discussion in month before they are paid is correct. I am suggesting for example, the council approve a single list of all payments made e.g. in February, at the March meeting for ease of reading and better transparency.
<i>C</i>	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council comply.	
<i>D</i>	<i>The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.</i>	
	The records of the council comply.	
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.</i>	
	The records of the council comply	The VAT reclaims are being made a significant time after the period for which they apply, in future try to submit your VAT Form 126's more promptly, at least quarterly if the balance is greater than £100.
<i>F</i>	<i>Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.</i>	
	Petty Cash not held, N/A	
<i>G</i>	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council comply	
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	

J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.</i>	
	The records of the council comply	
K	<i>If the authority certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2024/25 AGAR tick “not covered”)</i>	
	N/A	
L	<i>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.</i>	
	The records of the council comply	
M	<i>In the year covered by this AGAR, the authority correctly provided for a period for the exercise of public rights as required by the Accounts and Audit Regulations (during the 2025/26 AGAR period, were public rights in relation to the 2024-25 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).</i>	
	The records of the council comply	
N	<i>The authority has complied with the publication requirements for 2024/25 AGAR. (see AGAR Page 1 Guidance Notes).</i>	
	The records of the council comply	
O	<i>The authority has complied with laws, regulations &amp; proper practices relating to digital and data compliance.</i>	
<b>NOTE:</b> the following is a reflection of the website audit completed on the <b>18<sup>th</sup> March 2026</b> , the Council has implemented a new website which meets the compliance requirements <b>after the 1<sup>st</sup> April 2026</b> , which is outside of the audit year.		
	The Website does not meet requirement to be Web Content Accessibility Guidelines 2.2 AA compliant.	To update the website to be WCAG compliant, for example the governing documents page fails on checks for not having discernible text on all links.
	The drop-down menus have low contrast, as they are semi-transparent over highly detailed photographs.	Consider updating the menu to be opaque, not transparent, to increase read-ability.  This comment remains from last year, as no change has been implemented at the date of review.
P	<i>(For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.</i>	
	N/A	

Other	Other Matters	
	Annual Council Meeting – Procedural Matters	<ul style="list-style-type: none"> <li>• There is no need for separate meetings on the same evening, the “Annual Meeting of the Council” is a parish council meeting, there is no need to hold a separate council meeting immediately afterwards. Similarly, considering that approving the previous minutes should be the first regular business of the next meeting, holding just one meeting would make it administratively easier.</li> <li>• The Council should be resolving <i>when</i> to hold the meetings for the year ahead, not noting they are already booked.</li> <li>• I am struggling to understand why the Clerk is “elected” as the RFO each year. There are not enough minutes on the website to read back to where the Clerk was appointed, but at smaller Councils the Clerk often also has the title of RFO, this is decided by the Council when they are appointed, with no need to elect them each year, they are not a Councillor.</li> </ul>
	<p><b>Assertion 10</b> Councillors do not have council specific email addresses linked to the Council’s .gov.uk address.</p>	<p>It is noted that since implementation of the new website <b>after 1<sup>st</sup> April 2026</b>, all councillors have their own .gov.uk email address, however the comment below reflects the situation during the 2025-2026 audit year.</p> <p>Practitioners Guide 2025 - states: “Using authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Whilst the practitioners guide does not explicitly state all councillors should have them yet, it is best practice for GDPR compliance and the requirement will be coming.</p> <p>As the website is not WCAG 2.2. compliant, the Council should consider if a “No” response is required for this assertion, as this year’s audit relates to 1<sup>st</sup> April 2025 thru 31<sup>st</sup> March 2026.</p>

	<p><b>Assertion 7</b> The Council simply “noted” the external audit report.</p>	<p>Practitioners Guide 2025 - states: “The authority needs to have considered all matters brought to its attention by its external auditor and internal audit and taken corrective action as appropriate.” I would expect to see the council “receiving” the report and “agree actions on matters arising” or similar, particularly as the External Auditor raised an issue.</p>
	<p>The Parish Council does not have a mobile phone.</p>	<p>As the Clerk works from home, one would assume that the published telephone number is therefore the Clerk’s personal phone number. Consider a parish mobile phone, this would allow continuity when there are any staff changes, particularly for access codes for HMRC login etc, and would allow the Clerk to “switch off” during holidays, or give the phone to a councillor to hold.</p>
	<p>Policies on Website</p>	<p>It is quite unclear that lots of the policies are hidden under this button on the new website. I would recommend that they are all just added to the main “Governance and Policies” page, rather than having some of them on a different page.</p> <p style="text-align: center;"> <hr/> <a href="#">Council Policies</a>  <small>Information about the policies and documents of the Parish Council.</small> <hr/> </p>

I thank the Council and Clerk for their help and assistance with completing this audit.

Please find attached my invoice for the agreed fee.

The Clerk or the Council Members are welcome to contact me if there are any queries regarding the content herein. It is best practice to not audit any single council for more than 3 years, as such should you wish to continue my engagement in 2026-2027, it must be noted that it should be my last year as your auditor.

Yours Faithfully,



Mrs L White