



Review of effectiveness of internal controls: 2025/2026

Agreed at the meeting of the Full Council on the 2nd March 2026

According to the Account and Audit Regulations 2015

S3) A relevant authority must ensure that it has a sound system of internal control which—
 (a) facilitates the effective exercise of its functions and the achievement of its aims and objectives;

(b) ensures that the financial and operational management of the authority is effective; and
 (c) includes effective arrangements for the management of risk.

S6) (1) A relevant authority must, each financial year— (a) conduct a review of the effectiveness of the system of internal control required by regulation 3

Completion of this form will assist the Council in answering the Annual Governance Statement (Section 1) of the Annual Governance and Accountability Return (AGAR) and provide a comprehensive review of whether the Council’s internal controls are effective.

The majority of the evidence will require that it has been considered it at a council meeting having been on an agenda and minuted accordingly.

Assertion	Action / Evidence
Statement 1: Financial Management. Has the council:	
Prepared and approved a budget in a timely manner?	Date: Full Council: 02.12.2024 Minute reference: #169/24-25
Considered the precept provision following the consideration of the budget?	Date: Full Council: 02.12.2024 Minute reference: #170/24-25
Appointed a Responsible Financial Officer?	Date: Yes; The Clerk is the RFO and was appointed at the Staffing Committee meeting of 25/9/2025. Minute reference: #20/25-26
Ensured that the RFO has put in place effective procedures to record and keep up to date all financial transactions?	WPC uses Sage business to manage its financial records. WPC has appointed a bookkeeper who checks all bank transactions and accounts each month. WPC uses Unity Trust Bank and Barclays for online banking with dual approvals. In

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	<p>addition, WPC has savings accounts with Barclays and CCLA. Transfers between accounts are recorded manually with documents retained to demonstrate approval and transfer.</p> <p>Councillors who are signatories are presented with a list of all payments and accompanying receipts to be authorised. In addition, a Schedule of Payments is circulated along with the agenda for the Finance Committee and displayed in conjunction with the agenda/summons.</p> <p>The Council has a debit card and a MasterCard. The process of use for this is laid out in the Financial Regulations.</p>
Checked the bank reconciliation regularly against bank statements	<p>Minute references: Finance Committee: 05/01/26: #41.2/25-26 20/10/25: #26.2/25-26 16/06/25: #11.2/25-26</p>
Reviewed investments (if over £100k) and investment register	<p>Date: Finance Committee 19.02.2024 Minute reference: #58/2023-24</p>
Prepared the statement of accounts in a timely manner	<p>Date presented: Finance Committee: 15.12.25 Minute reference: #41.3/25-26</p>
Adopted a General Reserve Policy	<p>The Council does not have a General Reserve Policy but will be considering one at the meeting of the Full Council in March 2026.</p>
Internal Financial Checks	<p>The Council has an internal checksheet completed by a member of the Finance Committee at least twice during the financial year.</p>

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Statement 2: Internal Control. Has the council:	
Fully reviewed and adopted Standing Orders and Financial Regulations ensuring they are modified appropriately?	SOs Date: Full Council: 05/01/2026 Minute reference: 159/25-26 FRs Date: Full Council: 03/11/2025 Minute reference: #120i
Adopted a procedure on how to make orders for goods or services?	Date: 03.11.2026. These are part of the Financial Regulations. Minute reference:120/25-26i
Adopted a procedure for the handling of receipts, both cash and online payments.	Date: 03.11.2026. These are part of the Financial Regulations. Minute reference:120/25-26i
Adopted a payment procedure	Date: 03.11.2026. These are part of the Financial Regulations. Minute reference:120/25-26i
Considered the banking arrangements and signatories	Date: 20/10/25 meeting of the Finance Committee Minute reference: #32/25-26
Adopted a debit card payment procedure	Date: 03.11.2026. These are part of the Financial Regulations. Minute reference:120/25-26i
Confirmed employee remuneration	Date: Staffing Committee 12/1/26, Minute reference #29/25-26 (for groundsmen) Staffing Committee 25/9/25, Minute reference #20/25-26 (for Clerk, Assistant Clerk and Locum Clerk)
Registered with HMRC as an employer	Yes
Registered with the Pension Regulator	Yes

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	Made appropriate arrangements for handling VAT	VAT returns done: 15/5/25 17/8/25 11/11/25 10/2/26
	Considered how fixed assets and equipment are secured, maintained and managed	The Council reviewed this in the Risk Register at the meeting of the Full Council on 5/1/2026. Wheatley-Parish-Council-Risk-Register-adopted-5-1-26.pdf
	Reviewed any loans and long-term liabilities	The Council has no loans or long-term liabilities.
Statement 3: Powers. Has the council:		
	Ensured that it has acted within its powers and has not taken a decision which exceeds its powers	The Council has the General Power of Competence.
	Ensured that it has recorded any S137 grants separately (if appropriate)	N/A as the Council has the General Power of Competence
	Appropriately adopted the General Power of Competence (if applicable)	Date: Full Council: 15/05/2023 Minute reference: 16 23-24
Statement 4: Public Rights. Has the council:		
	Ensured that the electorate of the parish was notified of the public rights period (30 working days including the first 10 working days of July)	Minute reference: These were not noted at a public meeting but will be in 2025/2026. URL: 4.-Notice-of-Public-Rights-24-25.pdf Date of publication: 17 th June 2025 First date: 18 th June 2025

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Assertion		Action / Evidence
		Last date: 29 th July 2025
	Published the previous year's AGAR on the website	URL: 1.-Pages-3-AGAR-Annual-Internal-Audit-Report-2024-2025.pdf Annual-Governance-Statement-2024-2025-Redacted-for-the-website.pdf Accounting-Statements-2024-2025-Redacted-for-the-website.pdf
	Received, reported and published the External Auditor's report and certificate	Full Council: Minute reference: # 75/25-26 URL: Signed-External-Auditor-Report-24-25_1850296.pdf
	Published the notice of conclusion of audit on the noticeboards and website	Date: 15.08.2025 URL: WPC-Notice-of-Conclusion-of-Audit-2024-2025-1.pdf
Statement 5: Financial (and other) Risks. Has the council:		
	Identified, assessed and recorded all the risks associated with actions and decisions taken during the year.	Review date: Full Council: 05.01.2026 Minute reference: #159/25-26 URL: Wheatley-Parish-Council-Risk-Register-adopted-5-1-26.pdf Data - Documents - Risk Report Dec 2025 - All Documents
	Addressed those risks by putting in place appropriate measures to mitigating and management of the risk	Review date: Full Council: 05.01.2026 Minute reference: #159/25-26 URL: Wheatley-Parish-Council-Risk-Register-adopted-5-1-26.pdf Data - Documents - Risk Report Dec 2025 - All Documents
	Insurance policy	The Council's insurance was renewed in May 2025 via the Scheme of Delegation with approval from the Chair via email on 21/5/2025. The Council will review the

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Assertion		Action / Evidence
		insurance cover at the meeting in March 2026.
	Play area inspections	The Council carries out the following inspections with all reports on file: <ul style="list-style-type: none"> - Weekly inspections by the groundsmen - Quarterly annual inspections carried out by Oxford Direct Services. - Annual inspection carried out by RoSPA
	Tree surveys	The trees were surveyed in 2023. The Council is working on an updated tree register and will be assessing the needs for another survey.
Statement 6: Internal Audit. Has the council:		
	Provided the Internal Auditor with a Terms of Reference prior to appointment?	Date: Full Council: 01.09.2025 Minute reference: #81/25-26 URL: 2025-09-01-Full-Parish-Council-Meeting-Minutes-1.pdf
	Appointed an independent and competent person to undertake the review?	Date: Full Council: 01.09.2025 Minute reference: #81/25-26
	Provided the internal auditor with all documents requested?	Yes
Statement 7: Internal and External Reports. Has the council:		
	Considered all matters raised by both internal and external auditors and documented corrective action as appropriate.	See Attachment A.

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	List as appropriate:	See Attachment A.
Statement 8: Disclosure. Has the council:		
	Considered the consequences, or potential consequences of any events or actions on the council's finances and whether those need to be reflected in the statement of accounts.	This forms part of the Council's Risk Assessment which is considered annually.
Statement 9: Trustees. Has the council:		
	Understood the difference between a Custodian Trustee and a Sole Managing Trustee?	The Council is not a Custodian or Sole Managing Trustee.
	If appropriate, met all its responsibilities as a Sole Managing Trustee including reporting the finances as appropriate and holding an AGM as necessary.	N/A
Statement 10: Digital and Data Compliance. Has the council:		
	Adopted an IT policy	To be agreed March 2026
	Adopted a .gov.uk domain and email addresses	Yes Home - wheatleyparishcouncil.gov.uk clerk@wheatleyparishcouncil.gov.uk
	Ensured its website is accessible	Yes, to the best of the Clerk's knowledge and capability. The Locum Clerk will work with the Clerk/Assistant Clerk to have the service provider check the standards comply with WCAG 2.1 AA.
	Adopted a Website accessibility statement	Yes, this is on the March 2026 agenda for review.

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Assertion	Action / Evidence
Conducted a data audit	This is on the March 2026 agenda for review.
Provide training to staff on data protection	Yes, via the review of policies. Full Council Meeting of 2.02.2026 #179/25-26
Keep data secure	Yes, the Council contracts Cloudy IT to ensure the security of its data.
Has the Council adopted a Publication Scheme	Full Council Meeting of 2.02.2026 Minute reference: #179/25-26
Complied with the Transparency Code	Yes. Transparency - wheatleyparishcouncil.gov.uk

Other:

Strategic plan:

The Council has a Strategic Plan which is embedded into the Council’s operations and meetings. The Plan is updated and reviewed periodically.

WPC monitors progress against its aims and objectives outlines in its Strategic Plan at its meetings. Reports and updates are presented to the Council periodically throughout the year.

Structure:

1. WPC appointed a Chairman who is responsible for the smooth running of its meeting for ensuring the Council’s decisions are lawful.
2. During the year the Council employed a proper officer (Clerk/RFO) who acts as the Council’s advisor and administrator (supported by the Assistant Clerk).
3. Staffing issues that arose during the year have been addressed promptly with council processes and policies followed and reported.
4. The Council has the following Committees all of which adhere to their individual Terms of Reference:
 - a. Planning Committee
 - b. Staff Committee
 - c. Open Spaces Committee

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5. Councillors and employees undertake training on a regular basis as well as have development days, improving team working, knowledge and ability to feed into key policies and decisions.
6. Employees will have undertaken an annual appraisal with their line manager.
7. The Councillors resolved at the meeting of the 5th January 2026 (minute reference 195v) to operate with the Code of Conduct agreed in 2023 vs the SODC Code of Conduct.

Policies:

All policies and procedures are reviewed periodically and new ones written and implemented to ensure compliance with legislation as well as good practice.

Attachment A

Points from Interim and Final 2024/2025 Internal Audits

Matter Arising	Recommendation	Council Action Taken
The Council has an investment policy, as required by regulations. This was updated in February 2024, and the Council appears to be following the investment strategy. It is important that this is reviewed annually to ensure the Council obtains optimum rates of return on cash balances.		The Locum Clerk will ensure an updated strategy on the March agenda for consideration.
The Council should consider completing a cyber security risk assessment in the next 12 months, with the assistance of the IT support contractor.	This should document controls against known cyber security risks, and identify any training / annual checks that should be carried out to maintain controls in this area	The Assistant Clerk has been on the IT provider's Cyber Essentials training course. The Clerk has emailed Cloudy IT regarding a Cyber Risk Assessment but has not had a reply. The Locum Clerk will follow up.

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<p>Earmarked reserves are currently managed on a spreadsheet.</p>	<p>It is recommended that these are recorded and managed on the Sage accounting system and reported via balance sheet reporting</p>	<p>The Council has taken advice from the bookkeeper who has advised that Sage does not offer this capability, but that Sage provides the level of accounting service for the Council.</p> <p>The Council will continue with Sage as its accounting package but ensure that the earmarked reserves are properly recorded.</p>
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Points from 2024/2025 External Audit

Matter Arising	Council Action Taken
<p>The return required to be amended in respect of box 10 of Section 2 - Accounting Statements. Both the current and comparative years were originally left blank and resubmitted with a '0' inserted. The original return advertised to the public was Therefore technically incorrect, but we consider there to be no significant impact from this omission. The council should in future ensure that all boxes are fully completed in accordance with paragraph 2.5 of the JPAG Practitioners' Guide.</p>	<p>The Council will take care to ensure the 2025/2026 Accounting Statements are completely correctly.</p>
<p>Information to complete our intermediate testing supporting data needed to be re-requested for submission. The parish council should in future ensure that all the necessary supporting information is provided with their annual submission.</p>	<p>The Council will take care to ensure all necessary documents are submitted for the 2025/2026 audit.</p>
<p>The bank reconciliation was not provided on the initial submission, once received there were no issues noted. This is one of the supporting documents we require on the initial submission as per Paragraph 2.24 of JPAG Practitioners' Guide 2024 therefore please note this for the future.</p>	<p>The Council will take care to ensure all necessary documents are submitted for the 2025/2026 audit.</p>



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We note that the council have submitted a reconciliation between boxes 7 and 8 within their initial submission of supporting documentation. On this reconciliation the box 8 figure does not agree to the figure per the AGAR. If amended to agree with the AGAR figures, the reconciliation is arithmetically accurate. Box 8 per the AGAR also agrees to the bank reconciliation provided so we have assurance that the figures per the AGAR are accurate. Please would the council ensure going forwards that the box 7 and 8 reconciliation submitted reconciles to the box 8 figure per Section 2.

The Council will take care to ensure the 2025/2026 Accounting Statements are completely correctly.