

Louise Davies

Wisborough Green Parish Council

9 April 2026

Dear Louise

**Wisborough Green Parish Council**

The internal audit for the 25-26 financial year is now complete. I am pleased to report that I have signed off the internal audit section of the Annual Governance and Accountability Return (AGAR) with one observation:

<b>Internal Audit Control Objective</b>	<b>Reason for No response on Internal Audit Report</b>
O: The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	The Council has completed an accessibility audit of the website and concluded that it does not meet requirements set out in the Practitioners' Guide. A new website is being developed.

The Council also confirms it will mark assertion 10 on the Annual Governance Statement as "NO".

As stated in the engagement letter, the scope of our work is limited to completing the audit testing and enquiries we deem necessary to complete Section 4 of the Annual Report for Local Councils in England. We do not provide assurance over or accept responsibility for areas of work not included in this scope, unless specifically agreed with the Council during the financial year.

In providing internal audit services we are not conducting a financial statement audit in accordance with standards and guidelines issued by the Audit Practices Board and our procedures are not designed to provide assurance over the reliability and quality of your financial statements and management information – that is the job of external audit.

We are required by the Annual Internal Audit Report included in the Annual Governance and Accountability Return (AGAR) to review controls in place at the Council against predefined control assertions. These control assertions are set out below, together with the results of my internal audit work for 25-6. Recommendations are set out at Appendix A. Areas not tested because they are not relevant to this Council are listed at Appendix B.

The audit was carried out in two stages. The interim audit was carried out on 9 December, this concentrated on in year financial transactions and governance controls. The final audit was carried out on 9 April and concentrated on the statement of accounts and balance sheet.

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### **A - Appropriate books of account have been kept properly throughout the year**

#### **Interim Audit**

The Council uses the Quickbooks accounting system to record financial transactions. The Clerk is looking at options to replace this accounting package, and is examining options for parish council specific software. A new system is needed because of balance sheet reporting issues in Quickbooks. I have suggested that new systems should be trialled over the next 2-3 months, with a planned go-live date of 1 April 2026 for the new software.

The Clerk is the only person with access to Quickbooks. The system is updated monthly to record the financial transactions of the Council and a review of the cashbook shows that all data fields are being entered.

I was able to agree the opening balances in the Council's cashbooks back to the audited accounts for 24-25. Box 7 has been agreed to the opening balances on the Council's bank accounts.

The Council has completed one VAT return this financial year, for the period April to September 2025. VAT reclaimed was £7,860, the VAT claim form was submitted on 9 October. Vat reclaimed has been agreed to a schedule of transactions extracted from Quickbooks, all suppliers had VAT numbers. The refund was received on 14 October, I have checked this to bank. VAT accounting is up to date.

#### **Final Audit**

The accounting statements have been agreed back to year end reports produced from the Quickbooks accounting system. All comparatives reported in the financial statements have been agreed back to the audited 24-25 accounts, as published on the Council website. Arithmetic in the financial statements has been checked.

I confirmed that the VAT return for period January to March 25 has been completed and was submitted to HMRC on 7 April 2026. VAT of £3,389 was reclaimed, the Council is up to date with VAT.

My interim report was considered at the January Full Council meeting (minute 7e).

I note that the Council is moving to a new accounting package, Easy PC from 1 April 2026. This is industry specific software and should work well at WGPC.

**B - The Council's financial regulations have been met, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for**

## **Interim Audit - Governance**

Standing Orders / Financial Regulations were reviewed at the May 25 meeting of Full Council. Both documents follow NALC standard templates.

I selected a sample of transactions from the Quickbooks cashbook for first 8 months of the financial year. For all transactions tested I was able to confirm that:

- Transactions could be agreed back to invoice
- Payment approval slip was on file, authorised by appropriate officers, with evidence of sign off by councillor and chair of the meeting
- Payment approved at a meeting of the Council
- VAT accounted for appropriately.

I am satisfied that financial regulations are being followed when the Council makes payments.

## **Final Audit**

Non pay expenditure per box 6 to the accounts amounted to £ 82,415 up from £63,193 in 24-25. The increase is due to operation watershed drainage works.

I tested 1 further payment from the final 3 months of the financial year and confirmed the following:

- Expenditure appropriate for this Council
- Expenditure agreed to resolution to pay grant
- Payment list signed off by 2 councillors

I note that the Council has advertised playground works on the Find a Tender portal, and that this was successful in attracting potential contractors for the project.

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

## **Interim Audit**

The Council is insured with Ecclesiastical on a standard local council package, arranged by Clear Councils. The policy was in date at time of audit, with an expiry date of 30 September 2026. Asset cover appeared satisfactory with coverage as follows:

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# April Skies

## Accounting

Item Insured	Sum Insured	Declared/Full Value
BUILDINGS	£167,656	£139,714
CONTENTS	£33,000	£27,500
Street Furniture	£72,000	£60,000
Walls, Gates and Fences	£36,000	£30,000
Playground Equipment	£180,582	£150,485
War Memorials	£48,000	£40,000
CCTV Equipment	£0	£0
Ground Surfaces	£76,798	£63,999
Mowers and Machinery	£8,749	£7,291
Sports Equipment	£18,000	£15,000

Fidelity cover is set at £250K , this is sufficient, given cash balances at the Council.

The Clerk has included the insurance policy for the Village Hall in the risk assessment and reviews the insurance policy at least annually. The Clerk has received confirmation in 25-26 that the Village Hall is insured, and has confirmed a building revaluation has been completed and insurance values adjusted accordingly.

The Council's Management and Financial Risk Assessment was reviewed at the Finance Committee on 5 November 2025, minute 4. Full Council review of the risk assessment was completed at the November meeting – minute 7e, an appropriate minute was recorded.

Computer data is backed each evening to a hard disk, using an automated process, and is also backed up using Microsoft cloud storage. The Clerk confirms this has been tested and documents restored from both back ups.

For 25-26, an additional assertion has been added to the Annual Governance Statement, this covers digital and data compliance. The Council is largely compliant with the requirements of the Practitioners' Guide in this area. For clarity, it is recommended that the Council considers compliance with paragraphs 1.47 to 1.54 on page 14 of the Practitioners' Guide at a meeting before the end of the financial year. This should support a positive response on the Annual Governance Statement.

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**D - The annual precept requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**

### **Interim Audit**

I was able to confirm that the process for setting the budget and precept for 26-27 is underway. Finance Committee and Full Council have discussed an initial draft budget at November meetings. Budget and precept are due to be approved at the January 2026 meeting. Precepting authority deadlines will be met. I will check proper approval at my year end audit.

I confirmed regular budget monitoring reports, as required by financial regulations, are being produced for Full Council meetings. A profit and loss report is produced from Quickbooks for each Council meeting. I reviewed the report for the period to end October 25, presented at the November Finance Committee meeting. The budget appears to be on track and minutes confirmed proper review of the budget monitoring report has occurred. Detailed reporting of reserve balances is also carried out, and expenditure for the rest of the year is projected within the budget monitoring report.

### **Final Audit**

Reserves on 31 March 2026 were £249,974 (24-25 £169,388).

General reserves at year end were £38K. This represents 43% of precept, which is at the mid-point of recommended levels set out in the NALC Practitioners' Guide. General reserves are held at an appropriate level.

The Council holds £212K in earmarked reserves. The largest earmarked reserves are:

- £100K CIL - £21K is to be used on playground resurfacing, remainder was received in 25-26.
- £47K - Songhurst Meadow S106 - ring fenced for maintenance on this S106 area.
- £26K village maintenance – to cover future works such as tree works / public toilets / paths.

The Council is due to complete the annual review of reserves at the April meeting.

The 26-27 budget was approved at the Full Council meeting on 20 January 2026 (minute 8c), alongside the precept, which was set at £89,000. A balanced budget of £154,456 was set, this is published on the Council website.

**E - Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.**

### **Interim Audit**

I reviewed 2 CIL payments from CDC. Both credits were agreed to bank and to remittance information received from CDC. Both CIL deposits have been transferred to the CIL earmarked reserve on the balance sheet. Projects are being identified to utilise this money.

### **Final Audit**

Precept per box 2 to the accounts was £89,000 (24-25 £85,000). This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £106,030 (24-25 £49,451). Increase is due to CIL receipts in 25-26. No further testing at year end, limited income received since my last audit.

**F - Petty cash payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.**

Satisfactory. My testing confirmed that the Council does not use petty cash.

**G- Salaries to employees and allowances to members were paid in accordance with council approvals, and PAYE and NI requirements were properly applied.**

### **Interim and Final Audits**

Staff costs per box 4 to the accounts were £32,029 ( 24-25 £30,185). Payroll is processed by West Sussex County Council payroll department. Clerk's pay is processed and paid by WSCC, The Council pays WSCC by invoice and settles the monthly NEST pension contribution.

I checked the payment to the Clerk for August 2025. I was able to agree cashbook figure for net pay back to payroll, and from there I was able to agree gross pay back to a minute of the Finance Committee recording the Clerk's hours and payscale point. Payscale point was checked to national pay scales.

At the year-end audit I confirmed that box 4 on the accounting statements only contained staff salary and payroll costs, as required by regulations.

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**H - Asset and investments registers were complete and accurate and properly maintained.**

**Final Audit**

Fixed assets per box 9 to the accounts were £ 1,058,017 (24-25 £1,057,789).

I have agreed the balance in the accounts back to the asset register. The asset register appears complete and to record assets at cost or proxy cost, as required by regulations, with sufficient detail to locate all assets listed.

There is one addition to the asset register, a new road safety sign, and no deletions.

I am satisfied fixed assets are properly accounted for.

**I – Periodic and year-end bank account reconciliations were properly carried out.**

**Interim Audit**

I checked September 2025 bank reconciliations, all accounts had been reconciled and reviewed by Councillor Watson. The reconciliations were checked to bank statements and the accounting system. I confirmed the reconciliations are recorded in minutes.

The Council has an investment policy in place as required for all Councils with cash holdings in excess of £100k.

**Final Audit**

Borrowings per box 10 to the accounts were £nil (24-25 £ nil)

Cash per box 8 to the accounts was £249,974 (24-25 £169,388)

I reperformed the year end bank reconciliation. I agreed all balances in the bank reconciliation back to the accounting system reports and to bank statements. The year end bank reconciliation was found to be accurate, and evidence of councillor review was seen on the bank reconciliation reports and the bank statements.

**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, were supported by an adequate audit trail from - underlying records, and where appropriate debtors and creditors were properly recorded.**

WGPC has produced accounts on the receipts and payments basis, this is permitted as income / expenditure is below £200k. An explanation of year-on-year variances has also been prepared and provides detailed explanations for review by external audit.

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**L: The Authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements**

The requirements of the Transparency Code 2015 do not apply to this Council, as gross income and expenditure is below £200K but above £25K. However, I can confirm that all AGAR documentation as required by regulations is up to date, and a record of agendas and minutes of Council meetings are published.

**M - Arrangements for Inspection of Accounts**

Inspection periods for 24-25 accounts were set as follows

Inspection - Key date	24-25 Actual
Accounts approved at Full Council	15 April - Full Council
Date Inspection Notice Issued and how published	2 June – website and notice boards
Inspection period begins	3 June
Inspection period ends	14 July
Correct length	Yes - 30 working days

All regulatory requirements were met in this regard.

**N: Publication requirements 24-25 AGAR**

The Statement of Accounts, Annual Governance Statement and the external audit certificate are published on the accounts page of the Council website. The external audit certificate is dated 15 July. The Conclusion of Audit certificate is also published, dated 24 July, before the statutory deadline of 30 September. The Council received a clear audit certificate, and this was reported to the September Council meeting- minute 10e . The Council met publishing requirements.

**O: The authority has complied with laws, regulations & proper practices relating to digital and data compliance.**

For 25-26, an additional assertion has been added to the Annual Governance Statement, this covers digital and data compliance. The Council is largely compliant with the requirements of the Practitioners' Guide in this area, with one exception.

The Clerk has completed a review of the Council website against accessibility standards set out in the Practitioners' Guide and has concluded that the current website does not meet these standards. A new website is currently under development, and this should mean that standards are met in 26-27.

The Clerk confirms that the Council is intending to mark assertion 10 as “No”, and I must also mark the internal audit report as no with respect to this control objective.

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**P - Trust funds (including charitable) The council met its responsibilities as a trustee.**

No trusts

I would like to thank you for your assistance with the audit. I attach my invoice and the Internal Audit Report from the AGAR for your consideration. I look forward to working with you again in 26-27.

Yours sincerely



Mike Platten CPFA

## Appendix A

### Points Forward – Action Plan - Interim Audit

Matter Arising	Recommendation	Council Response
For 25-26, an additional assertion has been added to the Annual Governance Statement, this covers digital and data compliance. The Council is largely compliant with the requirements of the Practitioners' Guide in this area.	For clarity, it is recommended that the Council considers compliance with paragraphs 1.47 to 1.54 on page 14 of the Practitioners' Guide at a meeting before the end of the financial year. This should support a positive response on the Annual Governance Statement.	<b>Actioned – see section o above</b>

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# April Skies

## Accounting

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### Appendix B

#### Internal Audit Control Objectives – Marked as not covered

Control Objective	Area for Audit	Why this has not been audited
F	Petty Cash	No petty cash at this council
K	Exemption from limited assurance review	Council had limited assurance review last year
O	Trust Funds	No trusts

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