

Cusop 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 been adopted.

FY2025/26 review:

AGAR certificate reference	Findings	Recommendations, if any
A – Accounting records	• Opening and closing bank balance and cashbook values reconcile for start and end of financial year • Sampled income/expenditure transactions recorded correctly – noted that PV146 for £9,000 is minuted (11/3/26, 2025/142) for payment but has not yet been paid • Quarterly bank reconciliations completed routinely. Q4 reconciliation pending at time of review. • No cheques in use in review period	
B – Payment controls	• Segregation exists between payment and approvals • Bank signatories updated in year, as needed • Standing orders reviewed in year • Financial regulations reviewed in year • VAT claim made in FY • No debit/credit cards in use	
C – Internal controls & risk	• Risk Register available, last updated March 2026 • Insurance cover in place, but schedule not provided for inclusion in review. • Play areas inspected during review period and minuted discussion held regarding findings and actions required to remedy issues found • Thorough review undertaken of previous internal audit findings and relevant actions taken in response	• Recommend detailed cyber risk assessment and incorporate cyber risks into insurance provisions at next review

	Review of effectiveness of internal controls undertaken March 2026	
D – Budget controls and reserves	- Budget for FY25/26 discussed and agreed in advance of new financial year - Financial report including reconciliations reported at every meeting. Accounts show regular budget monitoring in light of clerk's report. - Reserves policy reviewed in year - Annual precept considered and approved in line with HCC timetable - Precept receipts match expected amounts	Budget monitoring could include commentary on financial position (actual v planned) to provide clarity on areas of over/underspend as progress through year
E – Income controls	Records relating to income were properly recorded	
F – Petty cash procedures	Not applicable – no petty cash system used	
G – Payroll controls	- Payroll provider (Autela) appointed - Complete set of payslips provided for Clerk for FY - Records show control of and/or monitoring of payments due to HMRC, although PV77 actual was £76.60 (reported on 14.5.25 as £76.80) – correct payment made, so looks to be a typo in the minutes	
H – Asset controls	Asset register available and has been reviewed in year (March 2026) with changes updated	
I – Bank reconciliations	- Regular bank reconciliations/sign off by Chair or other PC members during financial year - Q4 reconciliation pending at time of review - Year-end reconciliation matches AGAR disclosure	
J – Accounting statements	Records match	
K – Exemption criteria	Not applicable	
L – Website compliance with transparency code	- The information required by the Transparency Code for Smaller Authorities has been published in this period. Requests for missing information directed to Clerk. - Minutes of previous meetings and supporting information (e.g. spend over £100) available on website	
M – Public Rights notice & dates	The Public Rights notice and supporting information is 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	• Statutory publication requirements have been met	
O – Digital & data compliance	• PC has own website and email addresses • Website accessibility statement available • IT policy is in place (Oct 25) • Data protection policy reviewed Jun 25 • Further DP training planned	
P – Status of Trusts	• Not applicable	

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

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Date: 9/5/26