

Radway Parish Council

Parish Clerk: Helen Hide-Wright, 12 Meadow Way, Fenny Compton, Southam, Warwickshire, CV47 2WD.
Tel: 07713 892835. www.radwayparishcouncil.com

NALC Civility & Respect signatory

Minutes of Annual General Meeting of Radway Parish Council.

Thursday 28th May 2026, at Radway Village Hall.

The meeting commenced at 8.09pm

AGM 2026/page 1

1. **Completion of Declaration of Acceptance of Office & Declarations of Interest Forms.**
There were no changes to the previous Declarations of Interest forms for the Councillors.
2. **Election of Chair and Vice-Chair:**
Cllr. Simon Hooker proposed as Chair: Cllr. Colin Mathews, Seconded: Cllr. James Stephens.
Cllr. Penny Gardner proposed as Vice-Chair: Cllr. James Stephens, Seconded: Cllr. Colin Mathews.
Acceptance of Office Forms were completed by Cllr. Simon Hooker and Cllr. Penny Gardner.
Forms were signed by the Clerk.
Declarations of Interest forms remain unchanged for Cllrs: Hooker, Gardner, Matthews and Stephens.
3. **Data Protection Officer, Data Protection Overseer.** The Clerk continues in this role.
4. **Declarations of Interest.** None.
5. **Public Participation – None.**
6. **To receive apologies and reasons for absence :** Cllr. Malcolm Littlewood, Cllr. Chris Mills due to attendance at other meetings.
Apologies accepted: Cllr. Simon Hooker, Seconded: Cllr. Colin Matthews.

Present: Cllr. Simon Hooker, Cllr. Penny Gardner, Cllr. Colin Mathews, Cllr. James Stephens, 1 member of the public, Clerk: Helen Hide-Wright.
7. **Acceptance of minutes dated 15 May 2025.** Proposed: Cllr. Penny Gardner, Seconded: Cllr. Colin Mathews. Signed and dated by Cllr. Simon Hooker.
8. **Matters arising from the minutes of the last Annual Meeting** None.

9. Finances.

- a. RFO certification of accounts: Properly representing receipts and payments 2025-26 financial year. Proposed: Cllr. Simon Hooker, Seconded: Cllr. Penny Gardner.
- b. Approval of RPC Statement of Accounts 2025-26. (Appendix A.). Proposed: Cllr. Penny Gardner, Seconded: Cllr. James Stephens.
- c. Signing and dating of RPC Account Statement. (Appendix A). Proposed: Cllr. Simon, Seconded: Cllr. Colin. Signed and dated by Cllr. Simon Hooker and the Clerk & RFO.
- d. Approval of Fixed Assets Register 2025-26 Proposed: Cllr. Simon Hooker, Seconded: Cllr. Colin Mathews.
- e. Audit: Annual Governance Statement 2025-26. (Appendix A). Proposed: Cllr. James Stephens, Seconded: Cllr. Penny Gardner. Signed and dated by the Cllr. Simon Hooker and the Clerk & RFO.
- f. Audit: Accounting Statement 2025-26. (Appendix A). Proposed: Cllr. Simon Hooker, Seconded: Cllr. James Stephens. Signed and dated by the Cllr. Simon Hooker and the Clerk & RFO.
- g. Internal Audit Report 2025-26. (Appendix B). Proposed: Cllr. Simon Hooker, Seconded: Cllr. James Stephens.
- h. Insurance provision. Provided by Zurich Municipal.

10. Annual Review and formal adoption of:

- a. Assets Register
- b. Bullying & Harassment Policy
- c. Code of Conduct
- d. Co-Option Policy
- e. Complaints procedure & Policy
- f. Document Retention & Archive Policy
- g. Emergency Plan
- h. Equal Opportunities Policy
- i. Financial Regulations
- j. Freedom of Information Policy
- k. GDPR Policy
- l. Grants Policy & Application Form
- m. Health & Safety Policy
- n. Information Technology Policy
- o. Standing Orders
- p. Privacy Notice
- q. Publication Scheme
- r. Risk Assessment
- s. Scheme of delegation
- t. Social Media Policy
- u. Vexatious Complaints Policy
- v. Banking Standing Orders and variable amount Direct Debits: Information Commissioners Office, Clerk, Warwickshire Pension Fund, Npower, HMRC NDDS, R. Manwaring, Mark Thompkins, Zanna Consultancy & Design, Zurich.

The Chair thanked Cllr. Gardner and the Clerk for their work on the policies. Items 10a- 10v proposed Cllr. Penny Gardner, Seconded: Cllr Colin Mathews.

ACTION: Cllr. Gardner to update policies on the RPC website. Clerk has submitted the updated Emergency Plan to the Resilience Team.

11. Meeting Dates 2026: 23 July, 17 September, 19 November.

The meeting closed at 8.19pm.

Annual Governance and Accountability Return 2025/26 Form 3

To be completed by Local Councils, Internal Drainage Boards and other Smaller Authorities*:

- where the higher of gross income or gross expenditure exceeded £25,000 but did not exceed £15 million; or
- where the higher of gross income or gross expenditure was £25,000 or less but that:
 - are unable to certify themselves as exempt (fee payable); or
 - have requested a limited assurance review (fee payable)

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return 2025/26

1. Every smaller authority in England that either received gross income or incurred gross expenditure exceeding £25,000 **must** complete Form 3 of the Annual Governance and Accountability Return at the end of each financial year in accordance with *Proper Practices*.
2. **The Annual Governance and Accountability Return is made up of three parts, pages 3 to 6:**
 - The **Annual Internal Audit Report must** be completed by the authority's internal auditor.
 - **Sections 1 and 2 must** be completed and approved by the authority.
 - **Section 3** is completed by the external auditor and will be returned to the authority.
3. The authority **must** approve Section 1, Annual Governance Statement, before approving Section 2, Accounting Statements, and both **must** be approved and published on the authority website/webpage **before 1 July 2026**.
4. An authority with either gross income or gross expenditure exceeding £25,000 or an authority with neither income nor expenditure exceeding £25,000, but which is unable to certify itself as exempt, or is requesting a limited assurance review, **must** return to the external auditor by email or post (not both) **no later than 30 June 2026** Reminder letters will incur a charge of £40 +VAT:
 - the Annual Governance and Accountability Return Sections 1 and 2, together with
 - a bank reconciliation as at 31 March 2026
 - an explanation of any significant year on year variances in the accounting statements
 - notification of the commencement date of the period for the exercise of public rights
 - Annual Internal Audit Report 2025/26Unless requested, do not send any additional documents to your external auditor. Your external auditor will ask for any additional documents needed.

Once the external auditor has completed the limited assurance review and is able to give an opinion, the Annual Governance and Accountability Return **Section 1, Section 2 and Section 3 – External Auditor Report and Certificate** will be returned to the authority by email or post.

Publication Requirements

Under the Accounts and Audit Regulations 2015, authorities **must** publish the following information on the authority website/webpage:

Before 1 July 2026 authorities **must** publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited;
- **Section 1 - Annual Governance Statement 2025/26** approved and signed, page 4
- **Section 2 - Accounting Statements 2025/26** approved and signed, page 5

Not later than 30 September 2026 authorities **must** publish:

- Notice of conclusion of audit
- **Section 3 - External Auditor Report and Certificate**
- **Sections 1 and 2 of AGAR** including any amendments as a result of the limited assurance review. It is recommended as best practice, to avoid any potential confusion by local electors and interested parties, that you also publish the Annual Internal Audit Report, page 3.

The Annual Governance and Accountability Return constitutes the annual return referred to in the Accounts and Audit Regulations 2015. Throughout, the words 'external auditor' have the same meaning as the words 'local auditor' in the Accounts and Audit Regulations 2015.

*for a complete list of bodies that may be smaller authorities refer to schedule 2 to the Local Audit and Accountability Act 2014.

Guidance notes on completing Form 3 of the Annual Governance and Accountability Return (AGAR) 2025/26

- The authority **must** comply with *Proper Practices* in completing Sections 1 and 2 of this AGAR. *Proper Practices* are found in the *Practitioners' Guide** which is updated from time to time and contains everything needed to prepare successfully for the financial year-end and the subsequent work by the external auditor.
- Make sure that the AGAR is complete (no highlighted boxes left empty) and is properly signed and dated. Any amendments **must** be approved by the authority and properly initialled.
- The authority **should** receive and note the Annual Internal Audit Report before approving the Annual Governance Statement and the accounts.
- Use the checklist provided below to review the AGAR for completeness before returning it to the external auditor by email or post (not both) no later than 30 June 2026
- The Annual Governance Statement (Section 1) **must** be approved before the Accounting Statements (Section 2) and evidenced by the agenda or minute references, even where approved on the same day.
- The Responsible Financial Officer (RFO) **must** certify the accounts (Section 2) before they are presented to the authority for approval. The authority **must** in this order; consider, approve and sign the accounts.
- The RFO is required to commence the public rights period which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- You must inform your external auditor about any change of Clerk, Responsible Financial Officer or Chair, and provide relevant authority owned generic email addresses and telephone numbers.**
- Make sure that the copy of the bank reconciliation to be sent to your external auditor with the AGAR covers all the bank accounts. If the authority holds any short-term investments, note their value on the bank reconciliation. The external auditor **must** be able to agree the bank reconciliation to Box 8 on the accounting statements (**Section 2, page 5**). An explanation **must** be provided of any difference between Box 7 and Box 8. More help on bank reconciliation is available in the *Practitioners' Guide**.
- Explain fully significant variances in the accounting statements on **page 5**. Do not just send a copy of the detailed accounting records instead of this explanation. The external auditor wants to know that you understand the reasons for all variances. Include complete numerical and narrative analysis to support the full variance.
- Additional costs may be incurred if additional audit work is required.
- Make sure that the accounting statements add up and that the balance carried forward from the previous year (Box 7 of 2025) equals the balance brought forward in the current year (Box 1 of 2026).
- The Responsible Financial Officer (RFO), on behalf of the authority, **must** set the commencement date for the exercise of public rights which **must** be a single period of 30 working days for inspection (this excludes weekends and public holidays) which **must** include the first 10 working days of July.
- The authority **must** publish on the authority website/webpage the information required by Regulation 15 (2), Accounts and Audit Regulations 2015, including the period for the exercise of public rights and the name and address of the external auditor **before 1 July 2026**

Completion checklist – 'No' answers mean you may not have met requirements		Yes	No
All sections	Have all highlighted boxes have been completed?	✓	
	Has all additional information requested, including the dates set for the period for the exercise of public rights , been provided for the external auditor?	✓	
Internal Audit Report	Have all highlighted boxes been completed by the internal auditor and explanations provided?	✓	
Section 1	For any statement to which the response is 'no', has an explanation been published?	✓	
Section 2	Has the Responsible Financial Officer signed the accounting statements before presentation to the authority for approval?	✓	
	Has the authority's approval of the accounting statements been confirmed by the signature of the Chair of the approval meeting?	✓	
	Has an explanation of significant variations been published where required?	✓	
	Has the bank reconciliation as at 31 March 2026 been reconciled to Box 8?	✓	
	Has an explanation of any difference between Box 7 and Box 8 been provided?	✓	
Sections 1 and 2	Trust funds – have all disclosures been made if the authority as a body corporate is a sole managing trustee? NB: do not send trust accounting statements unless requested.	✓	

**Governance and Accountability for Smaller Authorities in England – a Practitioners' Guide to Proper Practices*, can be downloaded from www.nalc.gov.uk or from www.ada.org.uk

Annual Internal Audit Report 2025/26

RADWAY PARISH COUNCIL

<https://radwayparishcouncil.org.uk>

During the financial year ended 31 March 2026, this authority's internal auditor acting independently and on the basis of an assessment of risk, carried out a selective assessment of compliance with the relevant procedures and controls in operation and obtained appropriate evidence from the authority.

The internal audit for 2025/26 has been carried out in accordance with this authority's needs and planned coverage. On the basis of the findings in the areas examined, the internal audit conclusions are summarised in this table. Set out below are the objectives of internal control and alongside are the internal audit conclusions on whether, in all significant respects, the control objectives were being achieved throughout the financial year to a standard adequate to meet the needs of this authority.

Internal control objective	Yes	No*	Not covered**
A. Appropriate accounting records have been properly kept throughout the financial year.	✓		
B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.	✓		
C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these.	✓		
D. The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.	✓		
E. Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.	✓		
F. Cash payments were properly supported by receipts, all cash expenditure was approved and VAT appropriately accounted for.			✓
G. Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.	✓		
H. Asset and investments registers were complete and accurate and properly maintained.	✓		
I. Periodic bank account reconciliations were properly carried out during the year.	✓		
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, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.	✓		
K. 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")			✓
L. 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.	✓		
M. 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).	✓		
N. The authority has complied with the publication requirements for 2024/25 AGAR (see AGAR Page 1 Guidance Notes).	✓		
O. The authority has complied with laws, regulations & proper practices relating to digital and data compliance.	✓		
P. (For local councils only)			
Trust funds (including charitable) – The council met its responsibilities as a trustee.			✓

For any other risk areas identified by this authority adequate controls existed (list any other risk areas on separate sheets if needed).
 Date(s) internal audit undertaken: 14/04/2026
 Name of person who carried out the internal audit: Trevor B Gill

Signature of person who carried out the internal audit



Date

14/04/2026

*If the response is 'no' please state the implications and action being taken to address any weakness in control identified (add separate sheets if needed).

**Note: If the response is 'not covered' please state when the most recent internal audit work was done in this area and when it is next planned; or, if coverage is not required, the annual internal audit report must explain why not (add separate sheets if needed).

Section 1 – Annual Governance Statement 2025/26

We acknowledge as the members of:

RADWAY PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2026, that:

	Agreed		Yes' means that this authority:
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We have assured ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.	✓		<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year end if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓
10. We have put in place arrangements for the effective IT and data management in accordance with proper practices during the year under review.	✓		<i>has made suitable arrangements for its IT and data management and has complied with proper practices in doing so.</i>

***Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.**

This Annual Governance Statement was approved at a meeting of the authority on:

28/05/2026

and recorded as minute reference:

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

Clerk

<https://radwayparishcouncil.org.uk>

Section 2 – Accounting Statements 2025/26 for

RADWAY PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2025 £	31 March 2026 £	
			<i>Please round all figures to nearest £1. Do not leave any boxes blank and report £0 or Nil balances. All figures must agree to underlying financial records.</i>
1. Balances brought forward	30,549	18,570	<i>Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.</i>
2. (+) Precept or Rates and Levies	12,793	13,304	<i>Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.</i>
3. (+) Total other receipts	7,789	4,989	<i>Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.</i>
4. (-) Staff costs	4,858	4,809	<i>Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.</i>
5. (-) Loan interest/capital repayments	0	0	<i>Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).</i>
6. (-) All other payments	27,703	10,974	<i>Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).</i>
7. (=) Balances carried forward	18,570	21,080	<i>Total balances and reserves at the end of the year. must equal (1+2+3) - (4+5+6).</i>
8. Total value of cash and short term investments	18,570	21,080	<i>The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.</i>
9. Total fixed assets plus long term investments and assets	93,439	93,439	<i>The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.</i>
10. Total borrowings	0	0	<i>The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).</i>
For Local Councils Only			
	Yes	No	
11 Do the figures in the accounting statements above exclude any trust transactions?	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<i>For guidance refer to the Practitioners' Guide sections 2.31 to 2.33.</i>

I certify that for the year ended 31 March 2026 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval.

Date

28/05/2026

I confirm that these Accounting Statements were approved by this authority on this date:

28/05/2026

as recorded in minute reference:

Signed by Chair of the meeting where the Accounting Statements were approved

Section 3 – External Auditor’s Report and Certificate 2025/26

In respect of

RADWAY PARISH COUNCIL

1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>.

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2026 and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

2 External auditor’s limited assurance opinion 2025/26

(Except for the matters reported below)* on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met. (*delete as appropriate).

(continue on a separate sheet if required)

Other matters not affecting our opinion which we draw to the attention of the authority:

(continue on a separate sheet if required)

3 External auditor certificate 2025/26

We certify/do not certify* that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2026

*We do not certify completion because:

External Auditor Name

External Auditor Signature

Date

Internal Audit Report

For

Radway Parish Council

Year Ended 31 March 2026

Internal Auditor: Trevor B Gill

The Thatches
Avon Dassett
Southam
Warwickshire
CV47 2AT

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14th April 2026

Table of Contents

Table of Contents	1
Basis of the Report	3
Introduction	4

Internal Audit for Radway Parish Council

Section 1 – Finance & Insurance.....	4
Section 2 – Risk Management.....	4
Section 3 – Due Process.....	4
Standing Orders.....	4
Councillors Code of Conduct.....	4
Agendas.....	4
Minutes.....	4
Section 4 – Payroll & Employees.....	5
Section 5 – Charities.....	5
Section 6 – Burial Authorities.....	5
Section 7 - Parish Website and Email Accounts.....	5

Internal Audit for Radway Parish Council

Basis of the Report

This internal audit report is based upon the Joint Panel on Accountability and Governance Practitioners' Guide Section 4 Best Practice Guide for Internal Audit issued in March 2025.

The scope of this internal audit is focused on assessing the effectiveness of the Council's internal controls. Where any such controls are found to be deficient, the internal audit will help lead to improvements in these processes.

By applying the principles of internal auditing, outlined in the current Accounts and Audit Regulations, and applying the approach to internal audit and testing outlined in paragraph 1 above, every effort is made to ensure that all internal audits are conducted with due professional care, integrity, and independence. All conclusions derived from the audit are based upon objective and traceable evidence.

NB: It would be incorrect to view the internal audit as the detailed inspection of all records and transactions of the Council in order to detect fraud. It is the periodic independent review of a Council's internal controls resulting in an assurance report designed to improve effectiveness and efficiency of the activities and operating procedures under the Council's control. Managing the Council's internal controls should be the day-to-day function of the staff and councillors and not left for internal audit.

Internal Audit for Radway Parish Council

Introduction

The audit was undertaken during April 2026.

For detailed information regarding each section of the audit please refer to Appendix 1.

Section 1 – Finance & Insurance

Radway Parish Council, “the Parish Council”, uses an Excel spreadsheet for recording its financial transactions. The number of transactions is very small, and this is appropriate for a Council of this size.

All receipts and payments were properly accounted for and were reflected in the accounts and the bank accounts in an accurate and timely manner.

1. A transaction level report has been produced and this has been reviewed and no anomalies were found
2. A random sample of the transactions were cross referenced to the minutes and no concerns were raised
3. There was no expenditure under Section 137 during the period of the audit.

Section 2 – Risk Management

It is pleasing to note that the Parish Council has formally adopted an Emergency Plan using the template available from the CSW Resilience Team which has been developed to provide the general information and contact details for the majority of the external services.

It is important that the Parish Council maintains a separate list of vulnerable residents who could require special attention if there is an emergency. This list should be retained by the clerk and reviewed on a regular basis to ensure that it is update. As the clerk is not a resident of the Parish, the responsibility for its accuracy should be allocated to one of the Councillors. When compiling the list, it is preferable to advise the resident that the list is in place and that their name has been included.

The Risk Assessment has been extensively reviewed and enhanced to cover all of the risks that are relevant to the Parish Council. In the rapidly changing environment that we find ourselves in at the present time, this document should be frequently reviewed and updated. This is particularly important as in the unlikely event of an insurance claim the insurers would almost certainly request sight of this document.

The comprehensive insurance policy is reviewed each year and documented as having been examined and approved.

Section 3 – Due Process

Standing Orders

A review of the standing orders was undertaken, and it is pleasing to note that policies have been recently reviewed.

In the ever-changing environment that we find ourselves it is important that the regular circulations from Warwickshire and West Midlands Association of Local Councils “WALC,” are reviewed and any new versions of existing policies, or suggested new policies, are reviewed and adopted as recommended.

Assertion 10 requires adoption of an IT policy which when adopted prevents misunderstandings when using IT equipment for authority business and this should be addressed as a matter of priority.

Councillors Code of Conduct

It is noted that the version of the Code of Conduct recommended by NALC and the Local Government Association has been adopted without change.

Agendas

A review noted that all agendas were properly issued, signed and dated for the Parish Council’s own meetings.

Minutes

Internal Audit for Radway Parish Council

A review of the minutes showed no unusual items and that they are properly signed as adopted.

Section 4 – Payroll & Employees

The Clerk operates payroll using HMRC Payroll and provides copies of the documentation with the Chair for each month. The PAYE and NIC payments due to HMRC were promptly paid and properly recorded in the accounts.

Section 5 – Charities

Not applicable

Section 6 – Burial Authorities

Not applicable

Section 7 – Assertion 10, Parish Website and Councillor Email Accounts

The Parish Council has a website which not only covers the needs of the Parish Council but also includes information on the location and the various clubs and societies within the village. The Parish Council is to be commended for both the content and 'look and feel' of the website.

Assertion 10 notes that "it is best practice for authorities to use [.gov.uk](https://www.gov.uk) domain names and this helps maintain a consistent and professional image and ensures that all communications are easily identifiable as coming from the authority. It is acknowledged that in the use of an [org.uk](https://www.org.uk) domain the council meets the spirit of this but it should consider the use of a [gov.uk](https://www.gov.uk) domain when funds allow.

The accessibility requirements include the need for the website to be easy to navigate by all levels of understanding and capabilities and the website does in my opinion meet these requirements.

It is noted that for all files that are uploaded that relate to Parish Council business are in pdf format which is good practice. This considerably reduces the risk of files in other formats being downloaded and amended. In addition, files in formats other than pdf are much more difficult to view in browsers and this could lead to issues under the accessibility requirements.

Conclusion

Thank you for inviting me to undertake the Internal Audit for Radway Parish Council.

Whilst reviewing the processes, documentation, and finances it is very apparent that the affairs of the Parish Council are in very safe hands. The Clerk & Responsible Financial Officer has implemented a high standard of internal control and documentation and fully understands the governance and financial requirements associated with Parish Councils. She is to be commended for the way in which she supports the needs of the Parish Council.

Where I have made recommendations above it is for the Council to consider whether they are appropriate and should be implemented.

As in previous years the section relating to petty cash in the AGAR Return Part 3 item F has been duly marked as not covered. This does not imply anything untoward regarding the Parish Council accounts, rather this is a response required by the external auditor and in the case of the Parish Council it means that there is no petty cash. A letter covering this item has been provided in accordance with the external audit requirements and copy is attached in Appendix 1

The Parish Council certified itself as exempt from a limited assurance review in 2024/25, it met the exemption criteria and correctly declared itself exempt. A letter covering this item has been provided in accordance with the external audit requirements, Appendix 2.

This concludes the audit.



Trevor B Gill