



WATERINGBURY PARISH COUNCIL

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Minutes of Extraordinary Meeting
01.10.2025 at 2pm at the Village Hall.

1. Apologies for Absence and Absentees

Cllrs Packham, Davie and Mathieson.

2. Purpose of Meeting

To inform Councillors of the conclusions of the Internal Auditor's Report for Financial Year Ended 31.03.2025.

Noted

NB: Covering letter from Auditor to Clerk is dated 04.09.2025. However, the letter and report were sent under the cover of an email dated 28.09.2025 (Sunday) – the first receipt of the information by the Clerk.

Noted

3. Audit Findings

The Internal Auditor acknowledged the Clerk was new in post and only took full ownership of the business of the Parish Council at the beginning of April 2025. Following the resignation of Stephen Hill in January 2025 the affairs were under the care of Locum Clerks Kings Hill. Suzanne Parr received training when her employment started on 04.03.2025 up to 01.04.2025 at the Kings Hill Offices during employed hours. From 01.04.2025 Suzanne Parr began working out of a home office and solo working for the first time.

Noted

The Auditor is aware the Council are dealing with several issues relating to problems identified prior to the Clerk's arrival. Where these issues have been identified, the Clerk has addressed in a logical fashion and the Auditor was impressed with the methodical approach taken to date.

Noted

3/1 Financial Regulations, Governance and Payments

3/1.1 Accounting Details

There are some gaps in the information for the year, some accounting details have been recreated by Creed Tax after the year-end to enable WPC to complete the AGAR process.

The AGAR was signed prior to the internal audit report being received. WPC need to ensure this error is not repeated when the next AGAR is approved in 2026.

RFO Comment: This has been noted by the Clerk and RFO who will both ensure that the Agenda for the meeting where the AGAR is signed off is in accordance with guidance provided in the Practitioners Guide 2025.

Noted

Action to Remedy:

WPC have appointed a stand alone RFO from September 2025 and the financial package Scribe. 2024-25 Accounts are now present in the software and the RFO is data-inputting April 2025 accounts to present day to provide Council with a full understanding of expenditure and income throughout the financial year.

RFO Comment: Once the data inputting is completed, the RFO will ensure that the Parish Council receive regular reports to prove that the accounting records are up to day by providing a reconciliation between the accounting records and the Bank Statement.

Noted

- 3/1.2 **Local Government Transparency Code**
It is not a statutory requirement to follow the code, although it is recommended best practice to do so.
- Action to Remedy:
Clerk and RFO will action and report back findings to WPC over governance for 2026/27 Financial Period. **Noted**
- 3/1.3 **Compliant with GDPR**
No breaches identified - All Councillors have designated WPC email addresses. Internal Auditor emphasised the importance of separation between personal life and professional life.
- Action to Remedy:
Clerk to issue reminder to Councillors personal email addresses are not be used for Parish business. **Noted**
- 3/1.4 **Agenda Documentation**
WPC are required to post any supporting documentation with agendas as outlined by the Information Commissioner's office.
- Action to Remedy:
Clerk to ensure supporting documentation is uploaded to the website moving forward. **Noted**
- 3/1.5 **Draft Minutes**
No action required. **Noted**
- 3/2 **Risk Management and Insurance**
- 3/2.1 There is no evidence of the council reviewing a risk assessment during the year under review.
- Action to Remedy:
RFO will support Clerk to revise and adopt correct documentation to be reviewed annually thereafter. **Noted**
- Auditor asked WPC to give careful consideration to how assertion 8 is answered based on existing issues. Namely, "events or transactions occurring either during or after the year-end, that have a financial impact on this authority."
- Action to Remedy:
The claim against the insurance due to loss of income to the Cemetery through professional negligence of past employees, together with the increase in external resource costs to remedy would need to be included and an explanation to the External Auditor provided.
NB: The external auditor is already aware of the Police Investigations and Insurance Claim. **Noted**
- 3/3 **Budget, Precept and Reserves**
- 3/3.1 There is no clear evidence of a robust budgeting process being in place, or regular clear reporting of the Council's financial position during the year.
- Action to Remedy:
With the purchase of the accounting package Scribe, moving forward the RFO will provide regular reports at FC meetings for Councillors to ensure informed financial decisions are made. **Noted**

- 3/3.2 The earmarked fund's section of the Scribe accounting package has not been completed, showing all funds at year-end as being held in the general fund.

Action to Remedy:

RFO and Clerk will investigate and report findings to WPC.

Comment from RFO: The Parish Council should decide what is held in the ear marked funds. A "contingency" should also be named for a percentage of the annual precept, again to be agreed by Parish Council.

Noted

3/4 **Income**

- 3/4.1 There is no evidence in the minutes of meetings of a review of fees and charges taking place during the year. The reconstructed accounts provided a breakdown of income. However, comparing the income against amounts received, the internal auditor was unable to match the totals on the narrative information provided on the website.

Action to Remedy:

The Clerk has already stated to remedy. The Cemetery price scheme has been simplified and fees updated. A start has been made on reviewing historic Tenancy Agreements and new draft agreements presented to WPC for our Local Football and Cricket Sporting Associations begins the process of that review.

Noted

Clerk and RFO will investigate remaining historic agreements and bring findings to WPC.

Comment from RFO: Action, produce a price list, which will be placed on the website. This price list should be agreed by the Parish Council annually. It is suggested that the price list is viewed annually, possibly at the Budget meeting, to suit the budget setting process.

Noted

New Price List for Cemetery was adopted at September 2025 FC Meeting. Clerk to Draft Price List for Allotments to bring this action to a conclusion.

Noted

Finance Meeting set for 18th November 2025.

Noted

3/5 **Payroll**

Auditor acknowledged payroll has now been outsourced providing a clearer separation of roles from employees. However, home allowance for the Clerk in the 2024/25 period has not been correctly recorded and must not be included in Box 4 (staff costs) but in Box 6 (all other payments).

Action to Remedy:

RFO to make source identification changes in Scribe to ensure compliance with the "Practitioner's Guide" moving forward. Comment from RFO: Action already met.

Noted

3/6 **Assets and Investments**

The Asset Register is very basic and missing additional information. Historic errors need to be corrected. Where applicable, this should be completed with the previous year's AGAR figure reinstated.

Action to Remedy:

The Internal Auditor reminded Council assets should be correctly listed at cost/proxy cost, or where gifted/donated, given a nominal £1 value for the purpose of the asset register.

Clerk/RFO to work together to review historic data to try and correct all historic mistakes

Noted.

Cllr Hudson directed Clerk to Mike Hoiles Village Hall Trustee Chairman and Dennis Stone, previous Cllr of Parish Council for assistance.

Noted

3/7

Bank and Cash

Financial Regulation 2.6 is not being complied with. Namely, each quarter and at each financial year end, a member other than the chair shall be appointed to verify bank reconciliation for all accounts produced by the RFO. The member shall sign and date the reconciliation and the original bank statement as evidence of this. **Noted**

Action to Remedy:

Action for RFO and Clerk to Minute and record Councillor responsible for this oversight moving forward. **Noted**

Comment from RFO: The RFO sees this as a priority, once the inputting has been undertaken for all accounting records. The RFO and Clerk will be discussing the format for the Internal Controls that will be undertaken by the Parish Council moving forward. **Noted**

3/8

Year End Accounts

The Council, at its meeting to sign off the year-end accounts, must discuss Section 1 of the AGAR (Annual Governance Statement) and record this activity in the minutes of the meeting.

Council is reminded that this must be a separate agenda item prior to signing of Section 2 of the AGAR (Accounting Statement) **Noted**

3/8.1

Section – 2 Accounting Statements “Staff Costs” Box 4 and “All other payments” Box 6
- See Item 3/5 Payroll Above.

Action to Remedy:

New Clerk and RFO have no access to HMRC Gateway to rectify this errors and/or access to previous Clerks wage slips.

Comment from RFO: RFO is currently working with HMRC to be able to access the Gateway. She has the Gateway ID and Password, but is unable to pass dual authentication as the telephone numbers are the previous Clerk. Once able to access the Gateway, the RFO will be ensuring that her number and the Clerks number are both registered for dual authentication. **Noted**

3/8.2

The year-end accounts have been correctly prepared on a receipts and payments basis with no requirement to complete the box 7 and 8 reconciliation. The auditor was able to confirm the figures to the information contained within the updated Scribe accounting package.

The AGAR correctly casts and cross casts and last year's comparatives match the figures submitted for 2023/24 and published on the council website. **Noted**

4.

Publication of Information

Auditor has recognised that for the three years prior to the 2022/23 AGAR that pages 4 (Annual Governance Statement), 5 (Accounting Statements) and 6 (External Auditor's Report and Certificate) were not published on the Website and the Council has therefore not met the requirements of the internal control object for those previous years. **Noted**

Action to Remedy:

This is a past issue. The Clerk and RFO will be trying to locate this documentation and place it on the website. Moving forward this will be rectified. **Noted**

5. Publication Requirements

Council to note AGAR process. Before 1st July publish notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited.

Not later than 30 September authorities must publish notice of conclusion of audit.

When completing the AGAR for the 2024/2025 period we must answer “no” to Assertion 4 for this period. **Noted**

Action to Remedy:

Clerk and RFO to note accordingly. 2026/2027 period will be managed with greater oversight and the internal auditor will conduct a mid year review of the Council in early 2026. **Noted**

6. Conclusions

Clerk to invite Councillors to share thoughts, strategies, timetable to move forward and remedy all issues before Year End of the 2025/2026 period. **Noted**

Comment from RFO: Despite the best efforts of all the team working on this, it was proven to be impossible to meet the deadlines for this year.

In order to prevent this from happening again, we have taken the following steps:

- Installation of Scribe, which supports better records management.
- Agreed a mid year review with the Internal Auditor.
- The RFO wishes to start Internal Control checks with Councillors.
- Having split the role of RFO and Clerk, there is now a “four eyed” approach, allowing for increased cross checks and better resilience for the Parish Council.
- The RFO and Clerk to provide Council with a timetable of dates prior to financial year end 2025/26.

Noted