

Review of effectiveness of internal controls: 2025/2026

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: 3/12/24 Minute reference: 24/137 d ii
Considered the precept provision following the consideration of the budget?	Date: 3/12/24 Minute reference: 24/137 d iii
Appointed a Responsible Financial Officer?	Date: 8/10/2018 Minute reference: 18/131 (Note: Only the Clerk role is minuted, but the RFO role is noted in the contract.)
Ensured that the RFO has put in place effective procedures to record and keep up to date all financial transactions?	The Council uses Scribe for its accounting package and agreed to continue its use for 25/26 at the meeting on 14/4/25, minute reference 25/8a.
Checked the bank reconciliation regularly against bank statements	The Council checks the bank statements monthly.

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Assertion		Action / Evidence
	Reviewed investments (if over £100k) and investment register	Date: Minute reference: The Council has no investments over £100,000.
	Prepared the statement of accounts in a timely manner	Date presented: 14/4/25 Minute reference: 25/8c
	Adopted a General Reserve Policy	12/5/25 Minute reference: 25/30
	Internal Financial Checks	July 2025 and February 2026
Statement 2: Internal Control. Has the council:		
	Fully reviewed and adopted Standing Orders (Sos) and Financial Regulations (FRs) ensuring they are modified appropriately?	SOs Date: 12/5/25 Minute reference: 25/31 FRs Date: Full Council: 12/5/25 Minute reference: 25/30
	Adopted a procedure on how to make orders for goods or services?	Part of the FRs Date: Full Council: 12/5/25 Minute reference: 25/30
	Adopted a procedure for the handling of receipts, both cash and online payments.	Part of the FRs Date: Full Council: 12/5/25 Minute reference: 25/30
	Adopted a payment procedure	Part of the FRs Date: Full Council: 12/5/25 Minute reference: 25/30
	Considered the banking arrangements and signatories	Date: 12/5/25 and 9/6/25 Minute reference: 25/37 and 25/77

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Assertion	Action / Evidence
Adopted a debit card payment procedure	Part of the FRs Date: Full Council: 12/5/25 Minute reference: 25/30
Confirmed employee remuneration	Date: 27/6/24 and 11/11/24 Minute reference: 24/59 and 24/120
Registered with HMRC as an employer	Yes
Made appropriate arrangements for handling VAT	VAT returns done: 29/5/25 29/7/25 31/10/25
Considered how fixed assets and equipment are secured, maintained and managed	12/5/25 Minute reference: 25/30
Reviewed any loans and long-term liabilities	None
Statement 3: Powers. Has the council:	
Ensured that it has acted within its powers and has not taken a decision which exceeds its powers	Yes, the Council holds the General Power of Competence.
Ensured that it has recorded any S137 grants separately (if appropriate)	The Council has a donation line item in the budget, but does hold the General Power of Competence.
Appropriately adopted the General Power of Competence (if applicable)	Date: 13/5/24 Minute reference: 24/22
Statement 4: Public Rights. Has the council:	

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Assertion		Action / Evidence
	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: 9/6/25 URL: AWEPC-Notice-of-Public-Rights-2024-2025.pdf Date of publication: 10/6/25 First date: 11/6/25 Last date: 22/7/25
	Published the previous year's AGAR on the website	URL: Scan_20250417.pdf AWEPC-Annual-Governance-Statement-2024-2025.pdf Audited-AWEPC-Accounting-Statements-2024-2025.pdf
	Received, reported and published the External Auditor's report and certificate	Full Council: 6/10/25 Minute reference 25/132 f URL: Signed-External-Auditor-Report-24-25_1836198.pdf
	Published the notice of conclusion of audit on the noticeboards and website	Date: 26/2/26 URL: Notice-of-Conclusion-of-Audit-24-25.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: 12/5/25 Minute reference: 25/40 URL: AWE-Risk-Assessment-2025-2026-adopted-12-May-2025.pdf
	Addressed those risks by putting in place appropriate measures to mitigating and management of the risk	Review date: 12/5/25 Minute reference: 25/30 URL: Risk-Management-Policy-adopted-12th-May-2025.pdf

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Assertion		Action / Evidence
	Insurance policy	The Council reviewed the insurance cover on 12/5/25, minute reference 25/33. The Council resolved its insurance renewal on 8/9/25, minute reference 25/122.
	Play area inspections	The Council carries out an annual inspection and one operational inspection. Additionally, the Friends of Jubilee Park carry out weekly inspections.
	Tree surveys	In progress.
Statement 6: Internal Audit. Has the council:		
	Provided the Internal Auditor with a Terms of Reference prior to appointment?	Date: 6/10/25 Minute reference: 25/132 e
	Appointed an independent and competent person to undertake the review?	Date: 6/10/25 Minute reference: 25/132 e
	Provided the internal auditor with all documents requested?	Yes, the Interim Internal Audit Report has been received: Appleton with Eaton Internal Audit Report
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.	Yes
	List as appropriate:	Internal Audit: See Attachment A External Audit: There were no matters raised.
Statement 8: Disclosure. Has the council:		

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Assertion	Action / Evidence
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 has been done as part of the Risk Assessment adopted on 12/5/25, minute reference 25/40.
Statement 9: Trustees. Has the council:	
Understood the difference between a Custodian Trustee and a Sole Managing Trustee?	Yes, the Council is a Custodian Trustee of the Village Hall.
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	8/12/25 Minute reference: 25/172
Adopted a .gov.uk domain and email addresses	Yes: Appleton With Eaton The Clerk and all Councillors have .gov.uk email addresses.
Ensured its website is accessible	Yes, to the best of the Clerk's knowledge and ability.
Adopted a Website accessibility statement	Yes: Accessibility Statement – Appleton With Eaton
Conducted a data audit	In progress.
Provide training to staff on data protection	The Clerk has attended data protection training in 25/26 and will be attending cyber security training.
Keep data secure	The Council's accounts are secure in Scribe. The Council has OneDrive as well as a external hard drive backup. The

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Assertion	Action / Evidence
	Council has several data protection policies.
Has the Council adopted a Publication Scheme	12/5/25 Minute reference: 25/30
Complied with the Transparency Code	Yes, see the Interim Internal Audit Report: Appleton with Eaton Internal Audit Report

Other:

Structure:

1. AWEPC appointed a Chairman who is responsible for the smooth running of its meetings.
2. AWEPC employs a proper officer (Clerk/RFO) who acts as the Council's advisor and administrator.
3. The Council has the following Committees and Working Groups all of which adhere to their individual Terms of Reference:
 - a. Staffing Committee
 - b. Friends of Jubilee Park Working Group
 - c. Pavilion Working Group
4. Councillors and employees undertake training on a regular basis, improving team working, knowledge and ability to feed into key policies and decisions.
5. Employees will have undertaken an annual appraisal with their line manager.
6. The Councillors resolved at the meeting of the 12th May 2025 (minute reference 25/30) to operate with the Code of Conduct agreed in 2022.

Policies:

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

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Attachment A

Recommendations from the Internal Auditor's report from 24/25

Recommendation	Action taken
Fees for hall hire be reviewed annually.	Done: 9/6/25; Minute reference 25/79c
Council could consider including photographs of assets in the Register.	This has not been done to date.
Include references to deeds and titles in the Asset Register.	In progress
Councillors should attend regular training offered by OALC.	This is on every agenda. The Clerk attends regular training. Some councillors have been on training courses in 25/26.
Following the completion of the Internal Audit 2023/2024, the Council should undertake a review of effectiveness as per Regulation 6 of the Accounts and Audit Regulations 2015. However it is noted the Clerk is currently investigating this matter.	This has been done. Review-of-Effectiveness-of-Internal-Control-14-4-25.pdf