



A. Appropriate accounting records have been properly kept throughout the financial year.

The Council maintains its financial records using a spreadsheet. The internal audit has confirmed that income and expenditure balances to the cashbook and is reconciled to the bank statements on a regular basis. During the review it has been confirmed that there is a clear audit trail from the accounts to supporting documentation such as invoices.

The Council receives monthly financial updates including bank reconciliations. These are minuted and signed off. Bank reconciliations are included in the minutes..

The opening balances in the cashbook agreed back to the 2023/24 accounts.

A sample of invoices have been inspected against the accounts for payment. No material differences were identified.

The accuracy of the year-end bank reconciliation details has been verified and accurate disclosure of the combined cash and bank balances have been stated in the AGAR, section 2, line 8.

The Council has met this control objective.

B. This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for.

Financial Regulations are based on the latest NALC template. Please note that from 24th February 2025, both above and below threshold notices for new UK procurements will need to be published on Find a Tender: [Find a Tender](#)

Standing Orders are based on an older version of the NALC template and the limits between the two documents do not match. In addition, Standing Orders need to be updated to reflect recent legislative changes.

It is recommended that Standing Orders are reviewed, updated and approved by Full Council. In particular Council should update Section 18 of its Standing Orders to reflect the new Procurement Act 2023 and ensure both Standing Orders and Financial Regulation limits match. Note that current Standing Order 18 still includes reference to EU financial limits.

All other payments under Box 6 of the AGAR have increased from £23,463 to £29,964. An explanation of variance will be required.

Invoices are recorded on the spreadsheet and list of payments are presented to Full Council at each meeting for approval.

A sample test has been undertaken and the following is confirmed:

- Payment agreed to the invoice.

- A sample of Payments have been checked against the bank statements to verify accuracy.
- Expenditure is appropriate.

The Council does not currently have a debit or credit card in place.

The Council is not registered for VAT and submits a VAT claim on an annual basis to HMRC. A claim of £1,431.22 has been received.

The Council has met the requirements of this control objective.

C. This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these

The Council has a Risk Policy in place. A copy is available on the website and was last reviewed in 2023. **Recommend that this Policy be reviewed again during 2025/26.**

The Council is insured with Zurich on a standard local council package for employer liability and public liability. Adequate cover is provided and the policy was in date at time of audit.

The Council has met this control objective.

D. The precept or rates requirement resulted from an adequate budgetary process, progress against the budget was regularly monitored and reserves were appropriate

Council had initial balances of £49,838.30 at the beginning of the year and these have increased to £57,524.84.

End of year bank balances are as follows:

ACCOUNT	AMOUNT
Savings A/C	£56,996.60
Current A/C	£528.24
AGAR Total	£57,524.84

The Council does not appear to have any Earmarked Reserves. **Council may wish to consider setting up earmarked reserves to meet any future liabilities.**

The precept for 2024/25 was approved at the Full Council meeting on 2nd January 2024 (minute 610.3) (£36,038). The 2025/26 budget was approved on 14th January 2025 (minute 10.6) (£43,000).

Recommended that Council may wish to consider sequential minute numbering for reference clarity.

Budget Monitoring reports are reviewed by the Full Council as part of the financial information presented.

The Council has met this control objective.

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

Precept as stated in box 2 is £36,038. This was paid in two equal tranches. This has been agreed to third party documentation provided by central government.

Income per box 3 to the accounts was £10,021, an increase of £4,425 over the previous year. An explanation of variance will be required.

A sample has been tested during the year from the cashbook. The transactions were selected randomly and included items from each month of the 2024/25 financial year. No material differences were identified.

The Council has met this control objective.

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

The Council does not operate a petty cash account. **Not covered.**

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.

Staff costs per box 4 to the accounts are £8,408 compared to the previous year of £9,079.

Box 4. I can confirm that the Staff Costs as stated on the AGAR only include payments relating to the employment of staff.

A sample of payroll has been reviewed. I am satisfied that gross pay was calculated correctly and all payments to HMRC have been submitted. The Clerk has an employment contract.

The Council has met this control objective.

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

The Council maintains an asset register and this is available on the parish council website.

No long-term investments have been identified.

The Council has a risk register in place.

The Council has met this control objective.

I – Periodic bank account reconciliations were properly carried out during the year.

The Council currently has no outstanding loans.

All the Bank Accounts are reconciled promptly on a monthly basis. This was verified by reviewing the bank reconciliation file.

The Council has met this control objective.

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.

Okehampton Hamlets Parish Council prepares its annual accounts on a receipts and payments basis as required as it has a turnover of less than £200,000 per annum

The Council has met this control objective.

K: If the authority certified itself as exempt from a limited assurance review in 2023/24, it met the exemption criteria and correctly declared itself exempt. (If the authority had a limited assurance review of its 2023/24 AGAR tick “not covered”).

The Council is subject to a limited assurance review. **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

Smaller authorities should publish:

- All items of expenditure above £100 (published as part of minutes);
- End of year accounts (published)
- Annual governance statement (published)
- Internal audit report (published)
- List of councillor or member responsibilities (published)
- Details of public land and building assets (published)
- Minutes, agendas and meeting papers of formal meetings (published)

The Council has met this control objective.

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 2024-25 AGAR period, were public rights in relation to the 2023-24 AGAR evidenced by a notice on the website and/or authority approved minutes confirming the dates set).

The Council published Sections 1 & 2 of the AGAR and the internal audit report.

The Public Notice is published on the Council's website. Dates were 3rd June to 12th July 2024. This meets the 30 statutory days notice requirement but the dates were not correctly minuted at the May 2024 Council meeting.

The Council has met this control objective.

N: The authority has complied with the publication requirements for 2023/24 AGAR (see AGAR Page 1 Guidance Notes)

The Council has published AGAR documentation from 2022/23 onwards and does not meet the 5 year publication requirement.

Recommend that Council uploads as many previous AGARs as it is able.

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

Before 1 July 2025 authorities must publish:

- Notice of the period for the exercise of public rights and a declaration that the accounting statements are as yet unaudited (published);
- Section 1 - Annual Governance Statement 2024/25, approved and signed (published)
- Section 2 - Accounting Statements 2024/25, approved and signed (published)

Not later than 30 September 2025 authorities must publish:

- Notice of conclusion of audit (published)
- Section 3 - External Auditor Report and Certificate (published)
- Sections 1 and 2 of AGAR including any amendments as a result of the limited assurance review. (published)

The Council has met this control objective.

O – (For local councils only) Trust funds (including charitable) – The council met its responsibilities as a trustee.

The Council is not a sole trustee. **Not applicable.**