

Tuesday 2nd June 2026

To: Councillors Jo Day, Nigel Foot, David Harman, Roger Hunneman, Pam Lusby-Taylor, Steve Masters, Vaughan Miller, Andy Moore & Gary Norman (Chairperson) & Elizabeth O’Keeffe.

Substitutes: All remaining Members of the Council.

Dear Councillor

You are summoned to attend a meeting of the **Policy & Resources Committee** to be held in the Council Chamber, Town Hall, Market Place, Newbury on **Monday 8th June 2026 at 7.30pm**. The meeting is open to the press and public and will be streamed via Zoom:

<https://us02web.zoom.us/j/81593234259?pwd=fkPszwhLuNDombGwLLzoEguVSdvVPd.1>

Meeting ID: 815 9323 4259

Passcode: 149521

Yours sincerely,

Liz Manship

Liz Manship
Finance & Corporate Services Manager

AGENDA

1. **Apologies for absence**
Chairperson
2. **Declarations of interest and dispensation**
Chairperson
To receive any declarations of interest relating to business to be conducted in this meeting and confirmation of any relevant dispensations.
3. **Minutes (Appendix 1)**
Chairperson
To approve the minutes of a meeting of the Policy & Resources Committee held on 27th April 2026 (appendix 1).
4. **Questions and Petitions from members of the public**
Chairperson
5. **Members’ questions and petitions**
Chairperson
All questions for this meeting must be submitted to the RFO by 2.00 pm on Friday 5th June 2026
6. **Internal Audit (2025/26 Q4) (Appendix 2, 3 & 4)**
Chairperson
6.1 To receive the Internal Audit Report for 2025/26 Quarter 4 and note the recommendations contained therein. (Appendix 2)

6.2 To consider Officer proposed actions (Appendix 3)

6.3 To receive the Internal Auditor's Signed Audit Report for year-ending 31st March 2026. (Appendix 4)

6.4 To recommend the Internal Audit Report and recommendations for 2025/26 Q4, together with the Signed Audit Report for year ending 31st March 2026, to Full Council.

7. Annual Governance & Accountability Return (AGAR) – Annual Governance Statements 2025/26 (appendix 5)

Chairperson

7.1. To consider the Annual Governance Statements 2025/26

7.2. To recommend to Full Council, 22nd June 2026 meeting, that the Annual Governance Statements are approved, signed, and forwarded to the External Auditor.

8. Annual Governance & Accountability Return (AGAR) – Annual Accounting Statements 2025/26 (appendix 6 to 15)

Chairperson

8.1 To consider the Accounting Statements 2025/26 (appendix 6) together with the following supporting papers:

8.1.1 Year-end Reconciliation (appendix 7)

8.1.2 Reconciliation between Box 7 & 8 (appendix 8)

8.1.3 Explanation of Variances 2024-25 to 2025-26 (appendix 9)

8.1.3.1 Precept (appendix 10)

8.1.3.2 Total Other Receipts (appendix 11)

8.1.3.3 Staff Costs (appendix 12)

8.1.3.4 All Other Payments (appendix 13)

8.1.3.5 Fixed Assets (appendix 14)

8.1.4 Making Provision for the Exercise of Public Rights (appendix 15)

8.2. To recommend to Full council, 22nd June 2026 meeting, that

8.2.1 the Annual Accounting Statements are approved, signed, and forwarded to the External Auditor.

8.2.2 the Notice of Public Rights together with the unaudited Annual Governance & Accountability Return (AGAR) are published.

9. Policy & Resources Committee's Working Groups (Appendix 16 & 17)

Chairperson

9.1 To review and approve the Terms of Reference for the Committee's working groups (Standing Orders 5.8):

9.1.1 Audit Working Group, approved 09/06/25 (appendix 16)

9.1.2 Strategic Working Group, approved 09/06/2025 (appendix 17)

9.2 To review and elect members and the chairperson to the:

9.2.1 Audit Working Group

9.2.2 Strategic Working Group

10. Mayor of Newbury's Charitable Trust (Appendix 18)

Chairperson

To receive a report & accounts for the Mayor of Newbury's Charitable Trust 2025-26

11. Health and Safety (Appendix 19)

Chairperson

To receive the quarterly health and safety report from the CEO.

12. Forward Work Programme for Policy and Resources Committee meetings 2026/27 (Appendix 20)

Chairperson

12.1 To resolve the revised dates for the presentation of the accounts and internal audit reports to the P&R meeting.

12.2. To note any other items that Members resolve to add to the Forward Work Programme (2026/27 programme)

13. Next meeting:

Chairperson

To note that the next meeting of the Policy & Resources Committee is to be held on Monday 12th October 2026, should no meeting be called earlier.

**MINUTES OF A MEETING OF THE POLICY & RESOURCES COMMITTEE HELD IN THE COUNCIL
CHAMBER, TOWN HALL, MARKET PLACE, NEWBURY
ON MONDAY 27th APRIL AT 7.30PM.**

PRESENT

Councillors Jo Day, Nigel Foot, David Harman, Pam Lusby-Taylor, David Marsh (substitute)
Vaughan Miller, Andy Moore, Gary Norman (Chairperson), Elizabeth O’Keeffe, & Meg Thomas.

IN ATTENDANCE

Liz Manship, Finance & Corporate Services Manager
Sophie Williams, Finance Apprentice

186. APOLOGIES FOR ABSENCE

Apologies received from Councillor Steve Masters. Substitute: Councillor David Marsh.

187. DECLARATIONS OF INTEREST AND DISPENSATIONS

Councillors Nigel Foot and David Marsh are also Members of West Berkshire Council, which is declared as a general interest and a dispensation is in place to allow them to partake in discussions relating to West Berkshire Council business.

There were no other declarations of interest.

188. MINUTES

PROPOSED: Councillor Elizabeth O’Keeffe

SECONDED: Councillor David Harman

ABSTENTION: One, due to non-attendance at meeting.

RESOLVED: That the minutes of the meeting of the Policy & Resources Committee held on Monday 19th January 2025 be approved as a correct record and signed by the Chairperson.

189. QUESTIONS AND PETITIONS FROM MEMBERS OF THE PUBLIC

There were none.

190. MEMBERS’ QUESTIONS AND PETITIONS

There were none.

191. LIST OF PAYMENTS

191.1 BACS & DIRECT PAYMENTS – 1st January to 31st March 2026

PROPOSED: Councillor David Harman

SECONDED: Councillor Vaughan Miller

RESOLVED: That the lists of BACS & DIRECT payments made 1st January to 31st March 2026 be ratified.

191.2 RECONCILIATION STATEMENTS – 1st January to 31st March 2026.

PROPOSED: Councillor David Marsh

SECONDED: Councillor Nigel Foot

RESOLVED: The Reconciliation Statements for the period 1st January to 31st March 2026, previously verified by a member of the Audit Working Group are approved and are to be signed by the Chair.

192. BUDGET MONITORING QUARTER 3

192.1 INCOME & EXPENDITURE ACCOUNT

The Income and Expenditure account for the period 1st January to 31st March 2026 was received and noted by the Committee.

192.2 EXPENDITURE WITH A VARIANCE GREATER THAN 15% OF ANNUAL BUDGET

The Committee received the explanation for variance over 15% of annual budget, 1st January to 31st March 2026.

192.3 VIREMENTS MADE TO THE BUDGET – 1st January to 31st March 2026

PROPOSED: Councillor Nigel Foot

SECONDED: Councillor Vaughan Miller

RESOLVED: That the virements made to the budget 1st January to 31st March 2026 be ratified.

193. DEBTS OVER £500 AND MORE THAN THREE MONTHS OLD

Members were advised that there were no debts over £500 and more than three months old.

194. INTERNAL AUDIT – TO RECEIVE THE INTERNAL AUDIT REPORT FOR 2025/26 QUARTER 3.

The Internal Audit report for 2025/26 Quarter 3, was received.

PROPOSED: Councillor David Harman

SECONDED: Councillor Vaughan Miller

RESOLVED:

That the recommendations received be agreed and recommended to Full Council.

195. 2025/2026 CIL REPORT**PROPOSED:** Councillor Elizabeth O’Keeffe**SECONDED:** Councillor Andy Moore**RESOLVED:**

The 2025/26 CIL Report was approved. The RFO to forward to West Berkshire Council:

- Total CIL Receipts 2025/26: £17,461.25
- Total CIL Funds Expended in 2025/26 (from any year): £175,927.22
- Total CIL Funds Retained (from any year): £0.00

The Council’s thanks were offered to the RFO for her work with West Berkshire to clarify the CIL funds.

196. EAR-MARKED RESERVES**PROPOSED:** Councillor Nigel Foot**SECONDED:** Councillor Meg Thomas**RESOLVED:****196.1** The EMR position on 1st April 2026 - £566,149.68 was noted.**196.2** Year-End EMRs from the 2025/26 budget, were approved, see appendix 1.**197. GRANT SUB-COMMITTEE MEETING – 23rd FEBRUARY 2026****197.1.** The Committee received the draft minutes from the Grant Sub-Committee meeting of 17th November 2025.**PROPOSED:** Councillor David Marsh**SECONDED:** Councillor Elizabeth O’Keeffe**197.2.** The Committee approved that Sophie Williams, NTC Finance Apprentice, may advise the Good Exchange of the match-funded grants, as resolved by the Grant Sub-Committee, and support the process of their allocation.**198. STAFF SUB-COMMITTEE MEETING – 24th MARCH 2026**The Committee received the draft minutes from the Staff Sub-Committee meeting of 24th March 2026.**199. CCLA CHANGE OF AUTHORISED SIGNATORIES****PROPOSED:** Councillor Gary Norman**SECONDED:** Councillor Vaughan Miller**RESOLVED:**

The Committee resolved the removal of Martin Kavanagh (retired) and the addition of Joanna Aylott (Civic Services Manager), as a signatory on the CCLA Deposit Fund.

200. SUBSTITURE COUNCILLORS AT COMMITTEE MEETINGS**PROPOSED:** Councillor Elizabeth O’Keeffe

SECONDED: Councillor Nigel Foot

RESOLVED:

The Committee resolved that the CEO's paper on Substitutes be taken to the Full Council meeting of 6th May 2026, with the recommendation that Full Council agree a small Working Group to consider a recommendation with implementation detail, reporting to Full Council before the end of June 2026.

201. HEALTH & SAFETY REPORT

PROPOSED: Councillor Gary Norman

SECONDED: Councillor Elizabeth O'Keeffe

RESOLVED:

With no report available, the Committee requested this item be added to the agenda of the Full Council meeting of 6th May 2026.

202. FORWARD WORK PROGRAMME

The Forward Work Programme was received with no amendments. The position of the Internal Audit recommendations from 2025/26 Quarters 1 to 3, were noted.

203. NEXT MEETING

The next meeting of the Policy & Resources Committee is to be held on Monday 8th June 2026, subject to no meeting being called earlier.

THERE BEING NO FURTHER BUSINESS, THE CHAIRPERSON DECLARED THE MEETING CLOSED AT 20:58 HRS

CHAIRPERSON:

Signature:

Date:

Spend via these codes

EMR Old Code to 2025/26	EMR New Code from 2026/27	Account	Cost Centre for P.O.	Cost Centre	Nominal Code for P.O.	Budget Line	Purpose Agreed & Lead Officer	Approved by P&R Committee 27th April 2026	Total Funds 31/03/2026	Council Funds Annual Savings for Long Term (LT) Expenditure 31/03/2026	Council Funds Short Term Expenditure 31/03/2026	Council Funds Projects & Events 31/03/2026	Ringfenced (RF) Other Funds 31/03/2026
		Civic Services											
404	315	EMR Civic Robe Replacement	505	Civic	4670	Regalia & Robes	Civic Robe Replacement, repairs and cleaning. EMR in longer term for chain (JA) Transfer remains of budget at y/end to EMR (2025/26 £720)		862.65		862.65		
320	320	EMR Freedom of Town Events	501	CPAC Events & Projects	TBC	Freedom of Town Events	Freedom of Town Events (JA)	£2,192 transferred from 2025/26 Remembrance Budget to provide funds in 2026/27 (TMM)	2,192.00			2,192.00	
		Cemeteries											
317	325	EMR - Shaw Cemetery Land Investigation PO	306	Shaw Cemetery Projects	4776	2024/25 Purchase Orders	EMR - Shaw Cemetery Land Investigation - PO 2490 25/05/23. Originally £1,200, £619.80 spent. Leaves £580.20 (TMM/MG)		580.20			580.20	
418	326	EMR Shaw Cemetery Land Survey	306	Shaw Cemetery Projects	4776	Shaw Cemetery Land Survey	For Land Survey / Soil Sampling to ascertain whether land can be used for graves. (TMM). Retain until complete and then close.		1,000.00			1,000.00	
327	327	EMR - Shaw Chapel Roof Repairs	306	Shaw Cemetery Projects	4437	Shaw Cemetery Roof Repairs	Shaw Cemetery Roof Repairs (AK/JH)	£3,910 transferred from remaining Shaw Cemetery Budget at 25/26 year-end, for Shaw Cemetery Roof Repairs (TMM/JH)	3,910.00			3,910.00	
328	328	EMR NTR Chapel Redecoration	300	NTR Cemetery	4545	Redecoration of Chapel	Redecoration of Chapel (JH)	£409 transferred from remaining 25/26 Redecoration of Chapel Budget at 25/26 year-end, to boost 2026/27 budget of £500. (LM/JH)	409.00		409.00		
329	329	EMR Vehicle Charging Point	436	Vehicle, Equipment & Tools	4346	Vehicle Charging Point	Installation of Charging Point at Shaw Cemetery for Grounds Maintenance Van (JH)	£1000 transferred from the 2025/26 Salaries budget for the installation of the Vehicle Charging Point at Shaw Cemetery for the Works Van (LM/JH)	1,000.00			1,000.00	
419	330	EMR Memorial Testing & Repairs	300 305	Newtown Road & Shaw Cems	4436	Headstone Survey	To support Topple Testing as required (JH).	Transfer £5,000 from Salaries budget in consideration of level of work (TMM)	6,450.00		6,450.00		
		Estates											
442	335	EMR Playground Upgrading	341	Play Areas Projects	4423	Upgrading Play Areas	Plan and priorities for upgrade to be agreed by Community Services Committee. Cannot be spent until Café Refurbishment completed. (JH).		92,277.10			92,277.10	
458	337	EMR Watercourses	351	Open Spaces Projects	TBC	Water Courses	Watercourses (JH)	EMR utilised for Café Dec 25. Transfer remaining Water Courses budget to EMR at Y/end. Build this up until sufficient held for work. (TMM)	5,000.00			5,000.00	
345	345	EMR Trees	Several	Any with Trees	4515	Tree Works	EMR used to supplement budget within cost centres. At year-end, transfer remaining funds within tree works cost centres to the EMR for following year. (JH)	£10,000 transferred from Salaries Budget, £1,700 from Tree Planting Budget at 2025/26 y/end (TMM/JH)	12,345.00		12,345.00		

439	440	EMR RF Bandstand VP	345	Victoria Park	4537	VP Bandstand Upgrade	Remaining from a grant from The Good Exchange, for Bandstand repairs. Estimated completion mid-March 2025. Council agreed (Jan 25) to retain for repairs and then close. (TMM/JH)		2,330.30					2,330.30
435	441	EMR RF Greenham House prep work	351	Open Spaces Projects	4750	Greenham House Gardens	Ringfenced as part of Lease agreement. Wildflower meadow, bench, dog waste bin, mixed hedgerow planting, rose bed all installed. To install: new sign. Jan 25, council agreed remaining sums towards refurbishing and repainting the railings around the gardens. (JH).		5,333.25					5,333.25
448	442	EMR RF Hutton Close Upgrades	351	Open Spaces Projects	4771	Hutton Close Upgrade	£20,000 received in exchange for leasing land to developers to support their development of a neighbouring plot. Agreement that funds be spent on Open Space upgrades, in the main, at Hutton Close (JH).		20,000.00					20,000.00
403	443	EMR RF HWG-Plaques / Appraisals	600	P&H	4805	Grants & Donations (Heritage).	Grants from Newbury Society & donations from Heritage Walks towards Blue Plaques & Dendro Dating - held in income code 1121/600 and transferred to EMR 403 at year-end. Spent via 4805 to supplement budget. (CE) 25/26 Budget: £1,000. 25/26 EMR: £797.34 = £1,797.34 01/04/2025 . Plus 25/26 Donations £720. Spent: £1,202. = £1,315.34. 25/26 Committed Expenditure £750 (Falkland Panel) = £595.34 EMR for 01/04/2026		595.34					595.34
340	444	EMR RF Tennis Court Maint Fund	345	Victoria Park	4465	Tennis Courts Maintenance Fund	Budget £3,600 (4465/345) annually for a sinking fund, as a condition of the 2016 LTA Grant to refurbish the tennis courts. For resurfacing, painting etc. to keep in tip top LTA condition. (CE).		20,304.00					20,304.00
		Long-Term Funds												
350	470	EMR LT Election Admin Fund	110	Central Services	4055	Election Expenses	To build sufficient funds over 4 years to cover Election Costs. Additional sums required if bi-election called. Context: 05/24 Election £25,853. 03/24 Bi-Election £13,358. £10,000 p/yr (LM).		10,000.00	10,000.00				
330	472	EMR LT Website Security Patches	220	Corporate Services	4256	Website Security Patches	Umbreca security patches required every 3 years. Approx. £12k required in 27/28. £4k p/yr to support budget management (KH).	Added an additional £2k from salaries in consideration of quote from Appcentric. Approx £4,175 to update to v17 in November plus further updates in November 2028 (LM).	6,500.00	6,500.00				
380	473	EMR LT Weddings Licence (3 yrs)	295	Weddings	4341	Weddings Licence	Wedding licence required every 3 years. Allow £1,700 p/yr from 2026/27. (KH)		468.00	468.00				
344	479	EMR LT Tree Surveys	355	Floral Displays & Trees	4471	Tree Surveys	We have 2,200 trees. Tree Survey required every 5 years. Allow £25k for 2029. Council (Jan 25) agreed to budget £5k annually for EMR (JH)		4,955.00	4,955.00				
347	480	EMR LT Lime Trees Pollard - Newtown Road Cemetery	300	Newtown Road Cemetery	4517	Lime Trees - Pollard	Pollarded in 2023. Estimated £20k required for next pollard in 2033. (JH). Council (Jan 25) agreed £2k p/yr budget for 10 years		2,000.00	2,000.00				
348	481	EMR IT Lime Trees Pollard - Shaw Cemetery	305	Shaw Cemetery	4517	Lime Trees - Pollard	Pollarded in 2024. Estimated £25k required for next pollard in 2034/35. (JH) Council (Jan 25) agreed £2.5k p/yr budget for 10 years.		2,500.00	2,500.00				

349	482	EMR LT Lime Trees Pollard - Victoria Park	345	Victoria Park	4517	Lime Trees - Pollard	Pollarded in 2024. Estimated £30k required for next pollard in 2034/35. (JH) Council (Jan 25) agreed £3k p/yr budget for 10 years	3,000.00	3,000.00			
454	483	EMR LT Upgrade Lighting Lime Walk VP	346	Victoria Park Projects	4518	Lime Tree Avenue Lighting Upgrade	Upgraded in 2024. Council agreed (Jan 25) to budget £750 to an EMR annually, towards the cost of the next Lime Tree Lighting upgrade, to support sustainable management of council funds (CE).	750.00	750.00			
457	489	EMR LT Restoration to Victoria & Lions	346	Victoria Park Projects	4533	Restoration of Victoria & Lions	Restoration estimated at £15,000 in 2024/25. Council agreed (Jan 25) to transfer £5000 from annual budget for planned works in 2029/30. 2025/26 allocation utilised for Café. £5,000 in budget from 2026/27 (AK)	0.00	0.00			
490	490	EMR LT Clock House Sinking Fund	346	Clock House	4850	Sinking Fund	Clock House Sinking Fund - budget £500 per year from 2026/27 for EMR from 2026/27 (AK)	0.00	0.00			
438	491	EMR Splashpark Surface VP	346	Victoria Park Projects	4544	Splashpark - New Surface	£6,000 per annum budget towards new splashpark surface. (JH)	6,000.00	6,000.00			
441	492	EMR War Memorial Sinking Fund	316	War Memorial Projects	4850	Sinking Fund	Sinking Fund. £2,000 set aside annually. Transfer £2,000 fm 2024/25 budget at year-end (AK).	10,000.00	10,000.00			
								566,149.68	96,173.00	119,344.55	302,069.24	48,562.89

566,149.68

Newbury Town Council

www.newbury.gov.uk

Quarter 4 Year-end Internal Audit Report 2025-26 financial year



Claire Lingard-McKay

Working the Greener Way - Online



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This Internal Audit Report has been prepared for the sole use of Newbury Town Council. To the fullest extent permitted by law, no responsibility or liability is accepted by Working the Greener Way Online (WGW Online) to any third party who purports to use or rely, for any reason whatsoever, on this report, its contents or conclusions.

1. The role of Internal audit

The requirement for an internal audit function in local government is detailed within the Accounts and Audit (Wales & England) Regulations 2015, which states that a relevant body must:

‘Undertake an effective internal audit to evaluate the effectiveness of its risk management, control and governance processes, taking into account public sector and internal auditing standards and guidance’.

The standards for ‘proper practices’ in relation to internal audit are laid down in the Public Sector Internal Audit Standards 2017 as amended from time to time [the Standards].

The role of internal audit is best summarised through its definition within the Standards, as an:

‘Independent, objective assurance and consulting activity designed to add value and improve an organisation’s operations. It helps an organisation accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control and governance processes.’

The Council is responsible for establishing and maintaining appropriate risk management processes, control systems, accounting records and governance arrangements. Internal audit plays a vital role in advising the Council that these arrangements are in place and operating effectively.





The Council’s response to internal audit activity should lead to the strengthening of the control environment and, therefore, contribute to the achievement of the Council’s objectives.

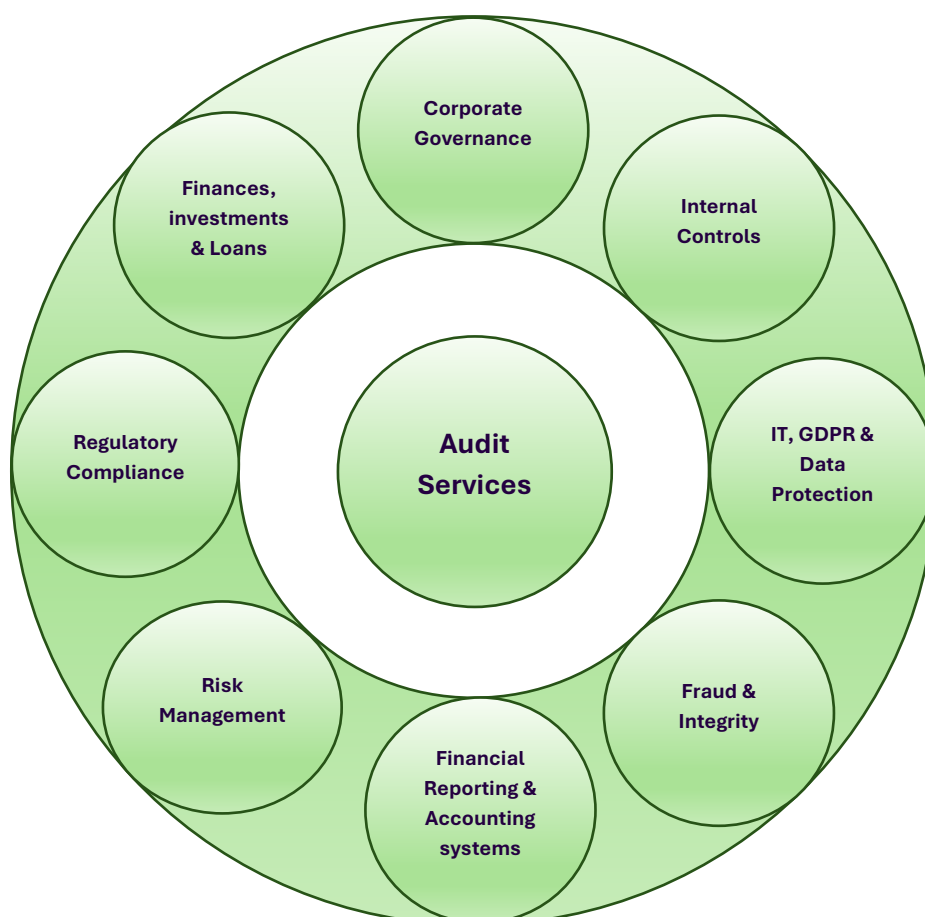
2. Internal audit approach

The risks inherent in the Council's internal control methods

To enable effective outcomes, our internal audit approach provides a combination of assurance review and consulting activities. Assurance reviews involve assessing how well systems and processes are designed and working, with consulting activities available to improve those systems and processes where necessary.

A full range of internal audit assurance reviews are performed in forming the year-end opinion with the approach to each area of review determined by:

-  The level of assurance required to meet statutory requirements;
-  The Council's short, medium, and long term objectives;
-  The level of confidence in the policies and procedures; and,
-  The risks inherent in the Council's internal control methods.



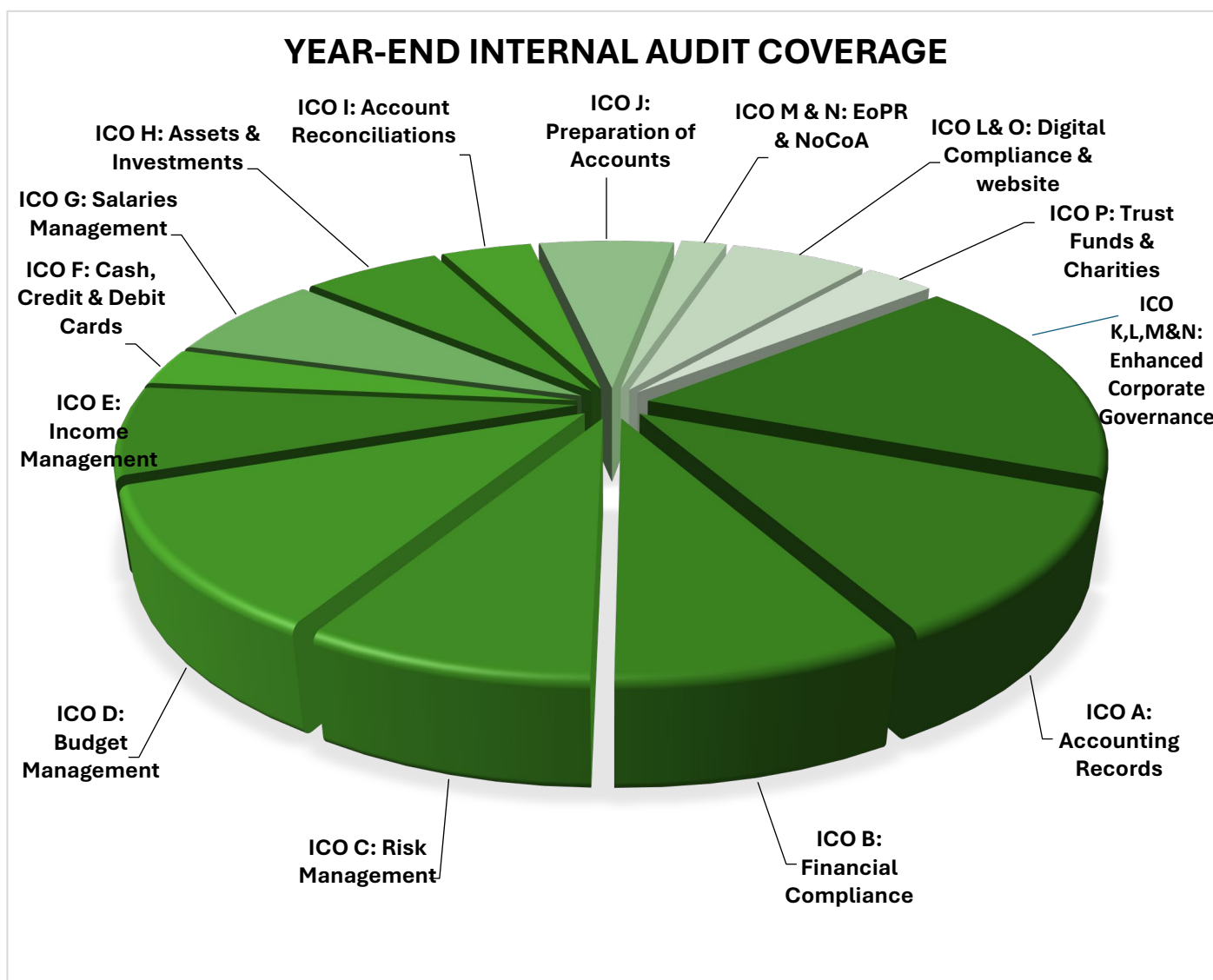
3. Internal audit coverage

The annual Internal Audit plan was prepared to take account of the unique characteristics and relative risks of Newbury Town Council’s activities and to support the preparation of the Annual Governance Statement and the Annual Statement of Accounts contained within the Annual Return.

Assurance reviews in seventeen areas have been planned and performed to obtain sufficient information and explanation considered necessary to give reasonable assurance that the Council’s Internal Controls systems are functioning effectively. The Internal Audit plan for the 2025-26 financial year was approved in consultation with the Council’s Finance & Corporate Services Manager (Responsible Finance Officer - RFO) and was informed by our own assessment of risk and materiality.

The plan will be modified in future years, in consultation with the RFO and Council Members to ensure it is aligned to the objectives of, and key risks facing the Council.









WGW online has provided assurance across seventeen areas of review, including an enhanced review of Corporate Governance, which correspond to the sixteen Internal Control objectives contained within the Annual Governance & Accountability Return: Annual Internal Audit Report, during the 2025-26 financial year to the 31st of March 2026.



4. Internal Audit opinion

The Practice Manager of Working the Greener Way online is responsible for the delivery of the annual Internal Audit opinion and report that may be used by the Council to inform its Governance and Accounting statements in the Annual Return. The Year-end opinion, based on our three interim reviews, conducted onsite and remotely with the assistance of the RFO: Liz Manship and other Officers of the Council on the 29th of April, examined the overall adequacy and effectiveness of the organisation's framework of governance, risk management and Internal Controls.

In giving this opinion, assurance can never be absolute and therefore, only reasonable assurance may be provided that there are no major weaknesses in the processes reviewed. In assessing the level of assurance to be given, I have based my opinion on:

-  The Q4 Year-end audit work & reporting completed onsite and at our offices;
-  The Q3 interim audit work & reporting completed at our offices;
-  The Q2 interim audit work & reporting completed onsite and at our offices;
-  The Q1 interim audit work & reporting completed onsite and at our offices;
-  The results of the follow up discussions conducted with the RFO and other Council Officers;
-  The responses of the Council to prior year's Internal Audit report;
-  The quality and performance of the Council's administrative function and the extent of compliance with the Standards defined in the Smaller Authorities Proper Practices Panel Practitioner's Guide 2025; and,
-  The proportion of Newbury Town Council's audit requirement that has already been covered during the Q1, Q2 & Q3 Interim audits.

Internal audit opinion

I am satisfied that sufficient assurance work has been carried out to allow me to form a reasonable conclusion on the adequacy and effectiveness of Newbury Town Council's Internal Control Ecosystem.

In my opinion, Newbury Town Council's framework of governance, risk management and management control has 'Substantial Assurance' with internal controls working in practice.












Where weaknesses have been identified, detailed recommendations for improvement are recorded in Section 9: 'Action Plan FY2025-26' of this Internal Audit Report.




5. Council profile

Council name:	Newbury Town Council
Address:	The Old Town Hall, Market Place, Newbury, Berkshire RG14 5AA
Unitary authority:	West Berkshire Council, Council Offices, Market Street, Newbury Berkshire RG14 5LD
Proper officer:	Mr Toby Miles-Mallowan
Responsible Finance Officer:	Mrs Liz Manship
General Power of Competence:	The current Chief Officer is not yet CiLCA qualified. The Council last adopted the General Power of Competence (GPoC) during the Annual Meeting of the Town Council on Sunday the 14 th of May 2023 and is reliant on this adoption of GPoC until the Chief Officer has successfully attained the CiLCA qualification
Members:	Twenty-three seats
Elected Members:	Twenty-three elected Members.
Co-opted Members:	None
Chairperson:	Councillor Mr David Harman
Vice-chairperson:	Councillor Ms Sarah Slack
Members Register:	A physical Members Register is in place and maintained at the Council's Office. A hyperlink to the redacted Member's Register entry is available from the Councillors; profiles page on the Council's official website
Head of Electorate:	13,492 (Thirteen thousand, four-hundred and ninety-two) 01.04.25
Current precept:	£1,817,641 for the 2025-26 financial year.
External Auditor's report:	FY2024-25 External Auditor's opinion received on the 24 th of September 2025: 'Qualified.'
Official website:	The Council maintains a free to access website on a secure server, published at https://www.newbury.gov.uk

6. Corporate governance

The objective in this area of review is to ensure that the Council has robust corporate governance arrangements in place, and that, as far as we may reasonably be expected to ascertain (as we do not attend Council or Committee meetings) all meetings are conducted in accordance with the adopted Standing Orders and no actions of a potentially unlawful nature have been or are being considered for implementation. To meet the above objectives, we have:

-  Noted that the Council's amended Financial Regulations were last Reviewed and Readopted during the 26th of January 2026 during the Ordinary meeting of the Full Council under Minute reference FC/100/2025 of that meeting;
-  Noted that the Council's Standing Orders were last Reviewed and Readopted at the 21st of October 2024 Ordinary meeting of the Full Council. We have noted that the Standing Orders were due for review in October 2025 but that this has not taken place.;
-  Completed our review of the minutes of Full Council and its Committees (excluding Planning) for FY2025-26 to the 31st of March 2026 ensuring that no issues affecting the Council's financial stability either in the short, medium or long term exist, noting that the Minutes continue to be of a generally good quality. We have made a best practice recommendation;
-  Noted that the Council has adopted the Terms of Reference and Delegated Authority for its Committees, and its Working Groups;
-  Noted that, the Council received a qualified External Auditor's (PKF Littlejohn) Opinion for the 2024-25 financial year;
-  Noted that the Notice of Conclusion of Audit and the External Auditor's certificate and report is published on the Council's official website at <https://www.newbury.gov.uk/the-council/key-documents/finance/> as at the 31st of March 2026;
-  Noted the Internal Audit report for the 2024-25 financial year with a single best practice recommendation which has been implemented by the Council;
-  Noted that the Council currently maintains a limited portfolio of policy documents which is published on its website. We have noted that in response to the formal recommendation we made in our previous report that the Town Council's Chief Executive Officer is in the process of developing this portfolio;
-  We note that the Council maintains a formal Members Register of Interests which is held in the Town Council's offices. A hyperlink to a redacted electronic copy of the current Members Register is available on the Council's official website, published at: <https://www.newbury.gov.uk/media/ffpzi4q/all-cllrs-redcted-register-of-intrest.pdf>;
-  Noted that the Council maintains a website which at the 29th of April 2026 was published on a government specific domain at <https://www.newbury.gov.uk> upon which the Council's Minutes, Policies, and Member profiles are available;
-  Noted that all Members have been issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published in the footer of their profile on the Councillors section on the Council's official website;

-  Noted that the Council is registered with the Information Commissioners' Office as a data custodian; and,
-  Noted that the Council has basic Data Protection and Freedom of Information policies in place. These documents require significant redevelopment to be brought into compliance with the General Data Protection Regulation (GDPR) as amended from time to time; and,
-  The Council was no Cyber Security or resilience strategy in place currently; a 'Best Practice' recommendation was made in this regard, in the Q1 interim internal audit report. This matter is now reviewed under the new AGAR Internal Control Objective 'O': "The authority has complied with laws, regulations & proper practices relating to digital and data compliance."

Conclusion: Enhanced review of Corporate Governance

Year-end: There are no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Corporate Governance

Substantial Assurance

7. Annual Independent Internal Audit

Internal control objective 'A'








'Appropriate accounting Records have been properly kept throughout the financial year'

The objective in this area of review is to ensure that the accounting records are being maintained accurately and currently, and that no anomalous entries appear in the financial ledgers.


Finance systems

The Council maintains its financial records using Rialtas Omega Accounting Software with the addition of the Sales & Purchase Ledger modules and has done so since the 2014-15 financial year.

To meet the above objectives of this area of review, we have: -

-  Noted that the Rialtas performed the year-end close down with the Responsible Finance Officer for the 2024-25 financial year;
-  Checked and verified that the closing balance for the 2024-25 financial year was correctly brought forward as the opening balance of the 2025-26 financial year with reference to the opening and closing balances declared on the Closing Trial Balance FY2024-25, the Opening Trial Balance for 2025-26, the Councils Bank Statements and the Approved Annual Return Accounting Statements;
-  Noted that the quality of data entry into Rialtas Omega continues to be exemplary;
-  Noted that VAT has been properly recorded in all cases examined;
-  Noted that the Council is Registered for VAT and submits quarterly VAT Returns. We have checked and verified the:
 - Q4 FY2025-26 VAT Reclaim in the amount of £88,838.81, which was submitted to HMRC on the 09th of April 2026 at 11:42;
 - Q3 FY2025-26 VAT Reclaim in the amount of £81,880.53, which was received to bank on the 12th of January 2026;
 - Q2 FY2025-26 VAT Reclaim in the amount of £43,788.88, which was received to bank on the 09th of October 2025;
 - Q1 FY2025-26 VAT Reclaim in the amount of £50,588.90, which was received to bank on the 11th of July 2025; and,
 - Q4 FY2024-25 VAT Reclaim in the amount of £48,128.59, which was received to bank on the 16th of April 2025.
-  Noted that Awards of Grant Aid which had been made during the 2025-26 financial year were made under the General Power of Competence;
-  Noted that formal segregation of duties are in place vis a vis the operation of the Rialtas Omega system with day to day operations undertaken by the Senior Accounts Officer and the new Finance Apprentice, month end checks and duties are undertaken by the Responsible Finance Officer, and separate internal checking and verification is undertaken by a nominated Council

member on a monthly basis. Finally, the positions of Chief Officer and Responsible Finance Officer are held by different persons; and,

 Checked and verified all transactions recorded in the Rialtas Omega Cashbook 1: Handelsbanken current account and Cashbook 2: Handelsbanken instant access account and the control accounts for the Fixed Term Deposit accounts and the CCLA account, including inter account transfers, for the months of:

- Q4 Year-end Audit March 2026
- Q3 Interim Audit October and December 2025
- Q2 Interim Audit July and September 2025
- Q1 Interim April and June 2025

All with no matters arising.

Bank and building society accounts

The Council retains the public funds under its management in two separate accounts with the Handelsbanken, (A Swedish bank based in Stockholm), a current and interest bearing account, a Churches, Councils and Local Authorities Public Sector Deposit Fund account and a number of variable length Fixed Term Deposit Accounts, again with Handelsbanken. The Council holds no building society accounts.

Investments and Loans

The Clerk & RFO has certified that during the 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026 the Council held no loans owed either by it, or to it.

Credit & Debit cards

We have noted that the Council held twelve debit cards during the 2025-26 financial year to the 31st of March 2026. Each card has a transaction limit associated with it and its security is the responsibility of the holder.

The permissible use of Council debit cards is recorded in the Council's currently adopted Financial Regulations.

Conclusion: Internal Control Objective 'A'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.









Outcome - Internal Control Objective 'A'

Substantial Assurance

Internal 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.'

The objective in this area of review is to ensure that Council resources are released in accordance with the Council's adopted Standing Orders, Financial Regulations, budgets and other approved procedures, that payments are supported by appropriate documentation, either in the form of an original trade invoice or other appropriate form of document confirming the payment as due and/or an acknowledgement of receipt, where no other form of invoice is available, that correct analysis codes have been applied to invoices when processed, and that VAT has been appropriately identified and coded to the control account for periodic recovery. To meet the above objectives, we have: -

-  Conducted 100% transaction testing including all inter-bank transfers for the 2025-26 financial year from the months of April, June, July, September, October and December 2025 and March 2026 with no matters arising.
-  Noted that the Council undertook a single public tender during May 2025, in relation to the Victoria Park Café refurbishment, registered on ContractsFinder under reference PZJZ-7229-GBXH;
-  Checked and verified that all quotations undertaken from the 1st of April 2025 to the 31st of March 2026 as recorded in the Council's Approved and Published Minutes, with no matters arising.
-  Noted that a Purchase Order system is in place with internal controls working in practice;
-  Conducted a review of payments with the criteria of selecting every non-payroll related payment in excess of £3,000 and every 35th non-payroll related payment, irrespective of value, as recorded in Rialtas Omega Purchase Ledger during the 2025-26 financial year from the 01st of April 2025 to the 31st of March 2026, ensuring compliance with the Council's currently adopted Financial Regulations and the requirements of the Smaller Authorities Proper Practices Panel; Practitioners Guide 2025. During the year-end audit, we have checked and verified an additional 25 payment documents representing the period of the 1st of January to the 31st of March 2026 with a total value in the amount of £449,382.16 with no matters arising. The total sample for the period of the 1st of April 2025 to the 31st of March 2026 contains 95 non-payroll related payments with a value of £1,319,020.26 and represents 56% of all non-payroll related payments made by the Council. All payments examined were fully compliant with the Council's Financial regulations, had been correctly coded and authorised for payment: no matters arising;
-  Noted that VAT had been correctly coded in all instances examined;
-  Checked and verified the submission of the Q4 year-end VAT return, ensuring that the totals recorded in the Nominal Ledger VAT Control Account number '105' remain in balance with no matters arising; and,
-  Finally, in this area of Review we have discussed the Council's approach to mitigating the risk of the increasing levels of fraud being perpetrated against public authorities with the Finance & Corporate Services Manager in terms of illegitimate contracts and invoices being raised.

Conclusion and recommendation: Internal Control Objective 'B'

The Council's approach to Governance and Compliance in all aspects of procurement and payments authorisation is robust. However, there is always more that can be achieved due to the ever increasing sophistication of frauds that are being perpetrated against public authorities. We have noted a significant uptick in fraudulent invoices and illegitimate work contracts being raised against Councils in England and Wales over recent years posing a significant threat both in terms of potential financial loss if an illegitimate approach is not identified but also in terms of the time and unpleasantness of staff members having to deal with sometimes aggressive individuals who are illegitimately chasing payments.

18) Best Practice Recommendation – Fraud prevention

As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a 'No PO – No Pay' Policy and Approved Suppliers policy which is clearly communicated via the Council's official website under a dedicated 'How we do business' or procurement section:

- a) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council;
- b) The Finance & Corporate Services Manager should develop criteria for suppliers to achieve 'Approved Suppliers' status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year's trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation.
- c) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation.

The above steps will not only provide an additional layer of protection from fraud for the Council, but it also has the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.

Outcome - Internal Control Objective 'B'

Substantial Assurance

Internal control objective ‘C’

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

The objective in this area of review is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of both a financial and health and safety nature. We also aim to ensure that appropriate arrangements exist to monitor and manage those risks to minimise the opportunity for their coming to fruition. To meet the above objectives, we have: -

Health & Safety & Business Risk



Noted that the Council maintains a very basic health & safety risk assessment in a spreadsheet which was submitted for the purposes of this Q1 interim audit. We take this opportunity to advise the Council that this is not appropriate for the Risk Management requirements of Newbury Town Council whatsoever. A formal recommendation in this regard was made during the Q1 interim internal audit which has now been addressed;

Insurance



Examined the Council’s insurance policy to ensure that appropriate cover is in place. The Council’s General Cover is provided by Zurich Municipal under a Select for Local Councils policy, number YLL-2720855073 with the period of cover running from the 01st of September 2024 on the 31st of August 2025.

Key features include:

Public & Products Liability	£12,000,000
Employees Liability	£10,000,000
Hirers’ Liability	£2,000,000
Fidelity Guarantee	£2,000,000
Plant protection	£500,000
Libel & Slander	£250,000
Money	£250,000
Legal Expenses	£200,000
Motor – Uninsured Loss	£100,000
Business Interruption	£100,000

It is our opinion that this level of cover is adequate for Council’s Current and ongoing insurance requirements. However, we draw the Chief Officer, RFO and Council Member’s attention to the Statement of Fact on page 2 of the Insurance Schedule, which should be kept in mind at all times, and have made a formal recommendation in this regard;



Noted that the Council maintains Motor Insurance Cover under a separate Zurich Municipal Policy, number YLL-2720876853 with the period of cover running from the 01st of November 2024 to the 31st of October 2025.

The policy has a maximum level of cover in the amount of £50,000,000 for an accident with a private car with £100,000 cover for uninsured loss; and,

Playground & Recreation areas



Noted that the Council is responsible for fourteen Children's Playgrounds, including four MUGAs and a single skatepark:

1. Blossoms field – RG14 6QU

(5-14 age group): Climbing net with slide, rope swing, rotating net, balance beam, net bridge, stepping stones, table tennis, trampoline, swings, basket swing, multi-games unit, slide, springers (various), spring jeep, roundabout, dinosaur, play table, rope walk, seesaw.

2. Bodin Gardens RG14 7SG (Not featured on website)

(7 – 14 age group): Multi-games unit, slide, basket swing, swings, climbing rock, springers (various), goal unit.

3. Christie Heights – RG14 7SU

(7 – 14 age group): Climbing net and tubular structure with spinner, basket swing, swings, slide, fitness equipment. (Permanently closed due to structural concerns of surrounding walls)

4. City Recreation Ground – RG14 6LR

(All ages): multi-games unit, seesaw, springers (various), swings.

5. Creswell Road – RG14 2PQ

(All ages): Multi-games units with slide, climbing frame, free standing slide, mushroom seats, basket swing, swings, balance beam, gyro spiral, roundabout, seesaw, gullwing rocker.

6. Cromwell Road – RG14 2HR

(All ages): single MUGA, multi-games unit and climbing net, train.

7. Dickens Walk – RG14 2HR

(All ages): Multi-play unit, rocking log, embankment slide, stepping stones, rotating platform, springers (various), swings.

8. Digby Road – RG14 1TU

(All ages): Fitness equipment, single MUGA, basket swing, climbing rocks with connecting net, swings, multi-games unit, climbing frame, springers (various).

9. Firth Road – RG14 6DP

(All ages): Cable runway wire, fitness equipment, balance boards, multi-play units, rotating net, springer, climbing net, dizzy disc rotator, basket swing, swings, train, stepping-stones, swinging logs, rocker, BMX track.

10. Hamilton Court - RG14 7UH

(All ages): Embankment slide, stepping-stones, talk tubes, trampoline, dish roundabout, springers (various), swings.

11. Skylings – RG14 2BB

(All ages): Single MUGA ball games area.

12. St George's Avenue - RG14 5NY

(All ages): Embankment slide, open space with goals at either end.

13. Victoria Park (play area) – RG14 1EH






(All ages): Multi-games unit, springers (various), basket swings, sandpit, dish roundabout, DDA roundabout, rotator, caterpillar, swings, seesaw, timber stepping-stones mega climbing tower with large tube slides, cable runway.

14. Victoria Park (skatepark) – RG14 1EH

Concrete skatepark, steel half pipe.

15. Walton Way – RG14 2LL

(All ages): Multi-play unit, balance beam, cone climber, stepping stones, climbers, free standing slide, leap frog, space climbing net, roundabout, spinner, springers (various), swings, basket swing.

-  Noted, during the Q1 interim internal audit that there was no currently adopted Playground and Recreation area Risk Management policy in place;
-  Noted that Weekly visual playground and recreation area inspections are undertaken by the Council's contractors: John O' Connor Ltd who employ qualified Playground Inspectors;
-  Noted that two-monthly operations inspections are undertaken by the Parks & Open Spaces Supervisor or the Parks & Open Space Officer;
-  The Annual Independent Playground Inspections are conducted by The Play Inspection Company; and,
-  We are advised that all Playground Inspection reports, both internal and independent, are retained for the mandated statutory period of 21 years (18 + 3 years).

Conclusion: Internal control objective 'C'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.



Outcome - Internal Control Objective 'C'

Substantial Assurance

Internal 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.'

The objective in this area of review is to ensure that the Council has determined its annual budget based on sound assumptions of intended spending, that reasonable and proportionate funding is available to meet future spending plans, and that Members are kept aware of actual budgetary performance during the course of the financial year. We also seek to assess the adequacy of retained reserves, be they in respect of specific earmarked funds or the General Fund. To meet the above objectives, we have:

-  Noted from our review of the Council's Minutes that Members review the current year Budget Vs. Actual expenditure on a quarterly basis at the Policy & Resources Committee level using a report produced from the Council's Rialtas Omega Accounting system by the RFO;
-  Noted that the RFO actively monitors all budget lines which exceed budgeted expenditure +/- 15% variance, in compliance with the currently adopted Financial Regulations;

Noted the Cash at bank as at 31st March 2026

Handelsbanken Current Account	£21,410.20
Handelsbanken Instant Access Account	£288,411.04
CCLA PSDF Account	£580,768.36
Fixed Term Interest Accounts	£300,000.00
Total	£1,190,589.60

Conclusion: Internal control objective 'D'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'D'




Substantial assurance

Internal control objective 'E'

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

The objective in this area of review is to ensure that the Council maintains appropriate records to ensure that all income due to the Council is identified, invoiced accordingly, and recovered within an appropriate time scale.

To meet the above objectives, we have: -

-  Noted that the Council reviewed and Approved its fees and charges for the 2026-27 financial year during the 19th of January 2026 meeting of the Policy & Resources Committee under Minute reference 178 of that meeting;
-  Noted that the Council reviewed and Approved its fees and charges for the 2025-26 financial year during the 20th of January 2025 meeting of the Policy & Resources Committee under Minute reference 83 of that meeting;
-  Noted that in addition to the Precept the Council receives supplementary income from a wide variety of sources. We have continued our Review of Income for the 2025-26 financial year by reviewing the income sources below. Checking and verifying the invoicing to receipt process and the Council's approach to Credit Control with no matters arising;

Precept FY2025-26

The Council has received a Precept in the amount of £1,817,641 for the 2025-26 financial year.

Bank Interest

The Council receives interest and dividend payments on its Handelsbanken Instant Access Account, Fixed Term Deposits and CCLA PSDF Account. Interest income to the 31st of March 2026 has been received in the amount of £60,242.48.

Grants & Donations

The Council has received total Grants & Donations in the amount of £26,649.40 to the 31st of March 2026:

- 1120 AAT Apprenticeship Dfe Grant £500.00
- 1121 Heritage Grants £720.00
- 1122 Miscellaneous Grants £742.40
- 1123 Changing Places Grant £20,000.00
- 1124 Donations £700.00
- 1392 Duck feeder donations £702.00
- 1393 Cemeteries donations £420.00
- 1600 Britain / Newbury in Bloom £400.00
- 1995 Street Furniture donations £1,265.00
- 1999 Armed Forces Day Grant £1,200.00




Victoria Park Income

The Council has received total income in relation to facilities at Victoria Park in the amount of £20,582 to the 31st of March 2026:

- 1355 Pitches £304.00
- 1360 Tennis Court Income £6,600.00
- 1380 Bowling Club £900.00
- 1390 Victoria Park Hire Income £7,623.00
- 1391 Mini-Golf Income £5,155.00

Cemetery income – Shaw Cemetery

The Council has received total Cemetery income in the amount of £46,813.90 to the 31st of March 2026 including the purchase of Exclusive Rights of Burial, Transfer of Burial Rights, Interments and Memorials.

-  Noted that there is clear evidence of robust and proportionate Credit Control management Internal Controls in place. There is no significant Day Sales Overdue debt as at the 31st of March with a balance of £1,439.71 outstanding at that date;
-  We have reviewed the invoicing process and procedures for Political parties when hiring rooms from the Council noting that VAT has been correctly applied to sales invoices; and,
-  We have reviewed the invoicing process and procedures for Charities hiring rooms noting that VAT should not be applied when the purpose of the room hire is in line with the Charity's Constitution and fund raising purposes. We take this opportunity to remind the RFO that when third parties hire a room to raise funds for a Charity VAT should be applied as normal.

Conclusion: Internal control objective 'E'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'E'

Substantial Assurance

Internal control objective 'F'

'Petty Cash Payments were properly supported by receipts; all petty cash expenditure was approved and VAT appropriately accounted for.'

The objective in this area of review is to ensure that the Council manages its Petty Cash system(s) in accordance with its adopted Financial Regulations, that items purchased are suitable for the Council's use, transactions are correctly recorded in the Council's cashbooks, that VAT is identified for recovery where appropriate and that the Petty Cash account is reconciled on an appropriate basis.

The Council does not operate a Petty Cash System, with all incidental payments being made via the Council's issued Debit Cards.

Conclusion: Internal control objective 'F'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.












Outcome - Internal Control Objective 'F'

Substantial Assurance

Internal control objective '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.'

The objective in this area of review is to ensure that the Council is appropriately observing legislation with regard to the Employee Rights Act 1998 and the requirements of HMRC legislation as regards the deduction and payment of PAYE and NI contributions, together with meeting the requirements of the LGPS. To meet the above objectives, we have: -

-  Noted that as at the 31st of March 2026 the Council employed fifteen persons;
-  Checked and verified the Contracts of employment for a cross section of staff members employed during this period;
-  Noted that the Council's Payroll is outsourced to DCK Payroll Solutions utilising IRIS Payroll Software;
-  Conducted a 100% review of the council's payroll for the 2025-26 financial year, from the 01st of April 2025 to the 31st of March 2026 with no matters arising;
-  Conducted a detailed review of the individual salary payments for June, September and December 2025 and March 2026;
-  Checked and verified that the PAYE and NI deductions had been properly and promptly paid to HMRC to the 31st of March 2026;
-  Noted that the Council is enrolled in the Royal County of Berkshire Pension Fund;
-  Checked and verified that the Pensions contributions had been properly and promptly paid to the Royal County of Berkshire Pension Fund to the 31st of March 2026
-  Checked and verified that the Net Salary, PAYE & NI deductions, other Statutory deductions and Pensions contributions have been correctly recorded in the Rialtas Omega Cashbook to the 31st of March 2026;
-  Checked & verified that only direct salary costs and corresponding deductions appear in Box 4 'Staff Costs' for the 2025-26 financial year to the 31st of March 2026; and,
-  Checked & verified the year-end payroll reports had been properly submitted to HMRC with no matters arising.

Conclusion: Internal control objective 'G'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'G'

Substantial Assurance

Internal control objective 'H'

'Assets and Investments Registers were complete and accurate and properly maintained.'

The objective in this area of review is to ensure that the Council has prepared and maintains a register of its stock of land, buildings, vehicles, furniture and equipment as required by the Smaller Authorities Proper Practices Panel Practitioners' Guide 2025.

The Council maintains its Fixed Asset Register in a basic spreadsheet cashbook, with a recorded asset value as of 31/03/25 of £6,426,481. We have noted that the Finance & Corporate Services Manager has undertaken significant work to undertake a systemic review the Fixed Asset Register during the 2026-27 financial year with the register now being managed in a bespoke software package during the 2026-27 financial year. The Register records the following information as at the 31st of March 2026:

Newbury Town Council Fixed Asset Register (FAR)

Opening FAR value 01.04.25	£6,426,481
Net in-year disposals	£ 209,597
Net in-year acquisitions	£ 674,394
Closing FAR value 31.03.26	£6,891,278

We have checked and verified the disclosed Fixed Asset Register value as at the 31st of March 2026 in the amount of £6,891,278.

Conclusion: Internal control objective 'H'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'H'






Substantial Assurance

Internal control objective 'I'

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

The objective in this area of review is to ensure that the Council conducts regular reconciliations of the bank, building society and other investment accounts in which it maintains the public funds raised by taxation. That these reconciliations along with the corresponding account statements are presented to Members for their scrutiny and approval with that being recorded in the Minutes of the Full Council or its Committees.

To meet the above objectives, we have:

-  Noted that there is clear evidence recorded in the Council's Rialtas Accounting system that the Senior Accounts Officer reconciles both of the Council's cashbooks: CB1 Handelsbanken Current Account and CB4 Handelsbanken Instant Access Account on a monthly basis;
-  The Council's two control accounts: '210' CCLA PSDF Account and '260' Fixed Term Interest Account are updated by the Senior Accounts Officer on a monthly basis;
-  Checked and verified the Bank Reconciliations on the Council's two Handelsbanken Accounts and the Cash & Investment reconciliation as at the 30th of April, 30th of June, 30th of September, 31st of October and 31st of December 2025 and March 2026;
-  Noted that the reconciliations and corresponding bank statements are subject to scrutiny by a nominated member of the Audit Working Group; and,
-  There is clear evidence contained within our Review of Minutes of the Full Council and its Standing Committees, that bank reconciliations are subject to further Scrutiny by a Member of the Audit Working Group, monthly, and Approval by the Policy & Resources Committee on a quarterly basis.

Conclusion: Internal control objective 'I'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'I'

Substantial Assurance

Internal 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 audit trail from underlying records and where appropriate debtors and creditors were properly recorded.

The objective in this area of review is to ensure that accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments), agreed to the cashbook, supported by an adequate audit trail from underlying records and where appropriate debtors and creditors were properly recorded.’

To meet these objectives, we have:



















Noted that the Council’s accounts are managed in Rialtas Omega Accounting software, a sector specific product designed for Town, Parish and Community Councils, with both Sales and Purchase Ledger Modules installed.

We have checked and verified the contents of the Council’s Rialtas Omega cashbooks, Sales and Purchase Day Books, Nominal Ledger and Trial balance as at the 31st of March 2026, and consider that the full year’s transactions have been accurately and properly recorded.

We have checked and verified the disclosed year-end Creditors and Debtors, Accruals, Prepayments and the VAT Control account with no matters arising.

Rialtas Omega has been used to manage the following working records, which have all been checked and verified from the 01st of April 2025 to the 31st of March 2026 with reference to prime documentation:

Rialtas Omega Accounting system reports FY2025-26

 Cashbooks 1 & 4	 Closing Trial Balance
 Monthly Bank Reconciliations	 Nominal Ledger report
 Income & Expenditure Account	 Profit & Loss Account
 Sales Ledger Day Book	 Statutory I&E report
 Purchase Ledger Day Book	 Statutory Balance Sheet
 Q1, Q2, Q3 & Q4 VAT Returns	 Reserves reconciliation
 Journal Review report FY2025-26	 Cash & Investment reconciliation
 Earmarked Reserves report	 Annual Return (summary)
 Opening Trial Balance	 Annual Return (detailed with variance)

Further, we have checked and verified the transactions contained on Cashbooks 1 and 4 and the Fixed Term Interest and CCLA control accounts for the period of the 01st to the 30th of April 2025, the 01st to the 30th of June 2025 and the 01st to the 30th of September 2025 and the 01st to the 31st of December and the 01st of March to the 31st of March 2026 with reference to supporting prime documentation with only one matter arising during the Q3 Interim audit which has been resolved.

Finally, in this area of review, we have checked and verified the Trial Balance as at the 31st of March 2026, ensuring that the system remained balance and we have checked and verified the Accounting Statements with no matters arising.

Conclusion: Internal control objective 'J'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'J'

Substantial Assurance

Internal control objective '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"*).

The objective in this area of review is to ensure that the Council is to ensure that where a council has certified itself as exempt from a limited review in the prior financial year, it met with the exemption criteria to do so.

Newbury Town Council has a turnover in excess of £25,000.00 and as such it does not meet the exemption criteria. The Council was subject a limited assurance review of its 2024-25 Annual Governance and Accountability Return (AGAR) as required by statute.

Conclusion: Internal control objective 'K'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'K'










Not Applicable

Internal control objective ‘L’

‘The authority publishes information on a free to access website/webpage up to date at the time of the internal audit in accordance with any relevant transparency code requirements.’

The objective in this area of review is to ensure that the Council publishes information on a free to access website, hosted on a secure server, and compliant with the Transparency Code (where applicable), prevailing Accessibility Legislation and the General Data Protection Legislation (GDPR) and has appropriate Data Protection policies in place.

To meet the above objectives, we have:

-  Noted that the Council maintains its official website, which is hosted on a JSEC Compliant server, which is required of all public authorities utilising government specific domains, published under the domain <https://newbury.gov.uk/> ;
-  Noted that the website has undergone and continues to undergo significant redevelopment;
-  Noted that the website contains a vast array of information, however, this information is not logically organised and it can prove difficult to navigate when seeking specific information;
-  Noted that the Council’s currently adopted Standing Orders and Financial Regulations on its website along with its adopted Policies and Procedures;
-  Noted that the Council publishes the Agenda and Minutes of its Full Council and Standing Committee meetings on its website with an archive of the prior year Minutes & Agenda on its website;
-  Noted that although the Council publishes its audited prior year accounts with the corresponding Annual Governance and Accountability Return (AGAR) containing the External Auditor’s opinion, corresponding Internal Audit reports and Notice of Conclusion of Audit announcements on its website;
-  Noted that the Council has published the diary of meetings for the 2025-26 Municipal Year on its website;
-  Noted that the Council has a social media presence on Facebook, Instagram and X (previously twitter) in addition to its website; and,
-  Noted that website contains contact information for a variety of service requirements.

Conclusion: Internal control objective ‘L’

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective ‘L’








Adequate Assurance:

Internal control objective 'M'

The authority, during the previous year (2024-25) correctly provided for the period for the exercise of public rights as required by the Accounts and Audit Regulations (*evidenced by the notice published on the website and/or authority approved minutes confirming the dates set*).

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice for the Exercise of Public Rights meeting the following criteria: The notice must be published, at least one day after the formal announcement has been made at a meeting of the Full Council or its committees as recorded in the Council's minutes for a period of exactly 30 working days, to include the first ten working days in July. The notice is required to be published on the Council's website and prominently on its noticeboards.

To meet the above objectives, we have:

-  Checked and verified the Council's minutes to confirm that the Resolution to publish the Notice of Exercise of Public Rights for the 2024-25 financial year AGAR submission was made during the 23rd of June 2025 meeting of the Town Council, under Minute reference 38 of that meeting;
-  The date of the Announcement is recorded as the 25th of June 2025;
-  The date of the Commencement of the Period for Exercise of Public Rights is recorded as the 26th of June 2025;
-  The date of the Conclusion of the Period for Exercise of Public Rights is recorded as the 06th of August 2025;
-  The Period for the Notice of Exercise of Public Rights was exactly thirty working days including the first ten working days in July as statutorily required;
-  Noted that the Notice of Exercise of Public Rights is published on the Council's official website; and,
-  Checked and verified that the Notice of Exercise of Public Rights was displayed, prominently, on the Council's notice boards for the period required.

Conclusion: Internal control objective 'M'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'M'



Substantial Assurance

Internal control objective 'N'




'The authority has complied with the publication requirements for 2024-25 AGAR (see AGAR Page 1 Guidance Notes).'

The objective in this area of review is to ensure that the Council has met its statutory requirements to publish the Notice of Conclusion of Audit, after the Receipt of the External Auditor's certificate and report.

To meet the above objectives, we have:

-  Noted that the Council received the External Auditor's report and certificate from PKF Littlejohn LLP, in respect of the 2024-25 financial year, on the 30th of September 2025;
-  Noted that the Council received a 'qualified' External Audit opinion in that:
 - ***"The AGAR was not accurately completed before submission for review: 'information received from the smaller authority indicates that assets purchased during prior years have been added to the fixed asset register retrospectively in 2024-25. Section 2, Box 9 for 2023-24 has not been restated to reflect these omissions'"***

Other matters which were brought to the attention of the Council were:

- ***"Evidence of consideration of risk management arrangements by the whole authority during 2024-25. This was requested as part of our intermediate review procedures. We have been provided with evidence of consideration by the Policy & Resources Committee."***
-  Noted that the Notice of Conclusion of audit was published on the Council's Noticeboards and its official website where it remained publicly accessible on the 15th of October 2025: [Newbury Town Council](#);
-  Noted that the AGAR submission along with all supporting documentation for the 2024-25 financial year are published on the Council's official website at [Newbury Town Council](#); and
-  Noted that the unaudited accounts have been published prominently alongside the Notice for the Exercise of Public Rights on the Council's Noticeboards.

Conclusion: Internal control objective 'N'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'N'






Substantial Assurance





Internal control objective 'O'

The authority has complied with laws, regulations and proper practices relating to digital and data compliance.

The objective in this area of review is to ensure compliance with data protection regulations for smaller authorities: That the Council has appointed a Data Protection officer to oversee data protection and ensure compliance with GDPR, to conduct regular data audits to identify what personal data is held, how it is used and make sure it is processed lawfully, to implement a Data Protection policy on data handling, storage and sharing, to provide regular training to ensure all staff and members are trained on data protection principles and practices and to ensure that the Council's data is secured using appropriate technical and organisational measures to protect personal data from breaches.

To meet the above objectives, we have:

-  Noted that the Council's official Website is not currently compliant with the Current Accessibility Legislation WCAG 2.2AA (5th of October 2023). The current notice states that it is partially compliant with the previous standard WCAG 2.1A
-  Noted that the Council is registered as a Data Registrant with the Information Commissioner's Office (ICO), Registration Reference Z227759X;
-  Noted that the Chief Officer is the Council's nominated Data Protection Officer;
-  Noted that the council has adopted the ICO Model Publication Scheme for public authorities, which is now mandatorily required;
-  Noted that the Council has published its Freedom of Information (FoI) policy on its official website with a web form to make FoI requests easy for members of the public to submit;
-  Noted that all Members are issued with council e-mail addresses for exclusive use on Council business. Councillor email-addresses are published under each Councillor's profile section on the Council's official website;
-  Noted that Officers, Members and staff have been provided with GDPR training during the 2025-26 financial year and we are advised by the Chief Officer that GDPR and Cyber Security Training will be provided on an annual basis to ensure that the Council's team are made aware of updates in this area;
-  Noted that the Council has a Data Privacy Notice including Data Processing information which is published on the Council's official website. The Chief Officer is in the process of developing a suite of GDPR Documentation;
-  Noted that the Council is scheduled to conduct a Data Impact assessment during the 2026-27 financial year but has not done so in 2025-26;
-  Noted that the Council had received two FOI requests during the 2025-26 financial year. Both requests were satisfied within 20 days in compliance with the Council's Service Level Agreement and statutory requirements;
-  Noted that the Council has a significant IT footprint with desktop and laptop computers and other mobile devices. The IT/IS services are managed by the Council's IT supplier.

-  Noted that the Council will be working towards IASME Cyber Essentials Security certification during the 2026-27 financial year;
-  The Council utilises Microsoft Office 365 CoPilot and related products for its day to day use;
-  Noted that the Parish Council has appropriate cyber security protocols in place; and,
-  Noted that the Council's documents are backed up using Axcient Cloud Backup, which backs up all Microsoft 365 data including all mailboxes, SharePoint sites and teams.

There is clear evidence that the Chief Officer and Members have and continue to take reasonable and proportionate approach to Information Systems security and management appropriate for Newbury Town Council's size and complexity.

We are advised that the following matters will be addressed during the 2026-27 financial year, therefore we have made no recommendations in this regard:

- 1) Redevelopment of the Council's official website including being brought into compliance with WCAG 2.2AA;
- 2) Adoption of a suite of GDPR and IT Security Policies;
- 3) Development of a rolling Council Officers, Members and Staff Training Programme including GDPR and Cyber Security;
- 4) Undertaking a Data Impact Assessment;
- 5) Updating the Council's Risk Register to reflect cyber security threats; and,
- 6) Working towards IASME Cyber Essentials Security certification.

Conclusion: Internal control objective '0'

Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective '0'


Adequate Assurance


Internal control objective 'P'

FOR LOCAL COUNCILS ONLY: Trust fund (*Including charitable*) - The Council met its responsibilities as a trustee.

The objective in this area of review is to ensure that the Council has met its statutory requirements where it acts as a trustee for any trust fund or charitable trust, including maintaining separate financial and bank accounts and making all required statutory returns to the Charities Commission and/or the HMRC.

The Finance & Corporate Services Manager advises as follows:

-  238180: Allotment for Labouring Poor - accounts submitted to the 13th of January 2026.
 - Trustee: Newbury Town Council as Sole Trustee

-  1073253: Mayor of Newbury's Charitable Trust – accounts submitted to the 23rd of March 2026.
 - Trustees (Nominated): Mayor of Newbury and Deputy Mayor of Newbury
 - Trustees (Ex Officio): Civic Manager.

There is clear evidence that both charities' resources are managed responsibly, including keeping separate accounts for the charity, complying with accounting and reporting requirements, and submitting annual returns and accounts to the Charities Commission on time.

Conclusion: Internal control objective 'P'

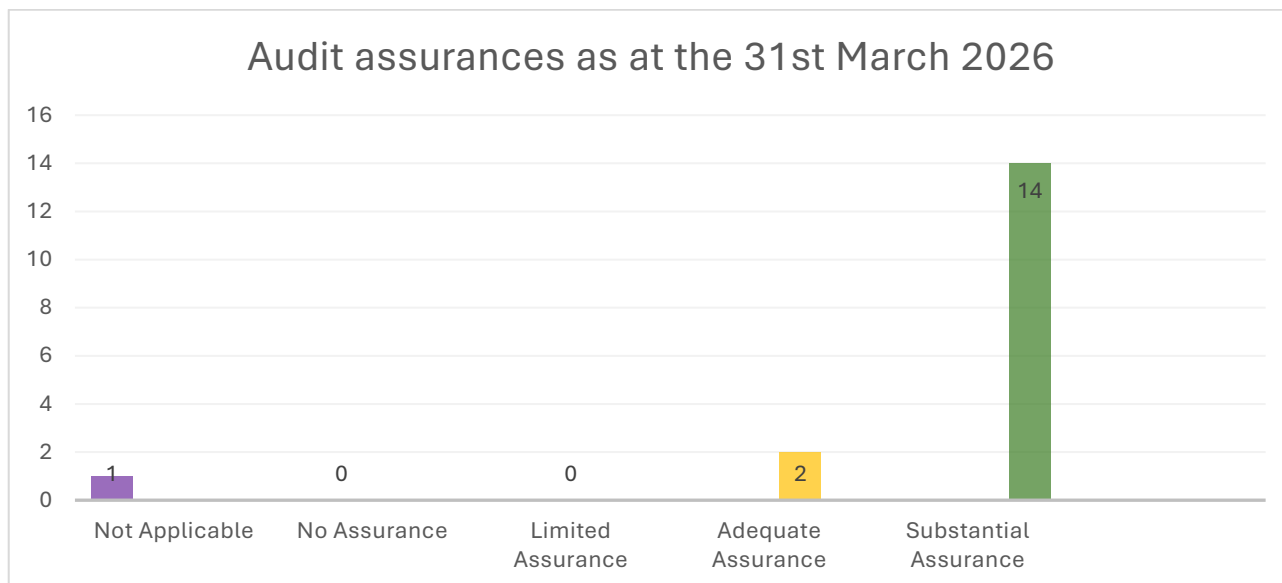
Year-end: There were no matters arising from this area of review warranting formal comment or recommendation.

Outcome - Internal Control Objective 'P'

Substantial Assurance

8. Audit Assurance Review

During the year-end and three quarterly interim internal audits for the 2025-26 financial year covering the period of the 01st of April to the 31st March, we have undertaken 2,011 separate audit tests, providing assurances in the seventeen areas of review which correspond to an enhanced review of Corporate Governance and the sixteen Internal Control objectives contained within the AGAR: Annual Internal Audit Report (including the new Assertion 10, Internal Control Objective ‘O’ as detailed in the chart below.



- Substantial:** A sound framework of internal control is in place and operating effectively. No risks to the achievement of system objectives have been identified;
- Adequate:** Basically, a sound framework of internal control with opportunities to improve controls and / or compliance with the control framework. No significant risks to the achievement of system objectives have been identified;
- Limited:** Significant weakness(es) have been identified in the framework of internal control and / or compliance with the control framework which could place the achievement of system objectives at risk; or
- No:** Fundamental weaknesses identified in the framework of internal control, or the framework is ineffective or absent with significant risk to the achievement of system objectives.
- Not Applicable:** The Council does not utilise the process which is audited under this control objective. Therefore, a finding of ‘not applicable’ will be recorded.

9. FY2025-26 Action Plan Recommendations

Year-end Q4 Conclusion & Recommendations

Internal control objective 'B' – Best Practice recommendations

18) Best Practice Recommendation – Fraud prevention

The Council's approach to Governance and Compliance in all aspects of procurement and payments authorisation is robust. However, there is always more that can be achieved due to the ever increasing sophistication of frauds that are being perpetrated against public authorities. We have noted a significant uptick in fraudulent invoices and illegitimate work contracts being raised against Council's in England and Wales over recent years posing a significant threat both in terms of potential financial loss if an illegitimate approach is not identified but also in terms of the time and unpleasantness of staff members having to deal with sometimes aggressive individuals who are illegitimately chasing payments.

R18. As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a 'No PO – No Pay' Policy and Approved Suppliers policy which is clearly communicated via the Council's official website under a dedicated 'How we do business' or procurement section:

a) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council;

b) The Finance & Corporate Services Manager should develop criteria for suppliers to achieve 'Approved Suppliers' status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year's trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation.

c) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation.

The above steps will not only provide an additional layer of protection from fraud for the Council, but it also has the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.

Q3 Conclusions & Recommendations

Corporate Governance – Formal recommendation

16) Formal recommendation – Minutes

We have noted that the Minutes are of an overall high quality. However, we take this opportunity to remind the Chief Executive Officer that as the Minutes of the Town Council and its Standing Committees form the legal record of all the Council's business it is a requirement that when the Approved Minutes are published on the Council's website that all Appendices referred to in those Minutes (except in the instance of a Confidential report) are also published.

We note that the required appendices are properly published with the Full Town Council and Standing Committee Agendas.

R16. The Chief Officer should ensure that all Appendices referred to in the Approved and published Minutes of the Council and its Standing Committees (with the exception of Confidential Reports) are published on the Council's website. **NOTED.**

Q3 Conclusion & Recommendation

Internal control objective 'B' – Best Practice recommendations

R17) Best practice recommendation – Procurement

A Summary Sheet for each significant procurement (in excess of £500.00) can prove invaluable when preparing for future developments in the procurement process and transparency in this regard.

R17. The RFO and Chief Officer should Consider producing a Summary Sheet for each significant procurement to be used as a supporting document index. This can provide invaluable support for finance staff and for the purposes of Internal and External audit. **NOTED.**

Q2 Conclusions & Recommendation

Internal control objective 'B' – Formal & Best Practice recommendations

15) Best practice recommendation – Procurement

Today with public finances becoming increasingly squeezed it is imperative for all Town Councils to demonstrate a fully transparent and impartial procurement policy for several key reasons:

Accountability and Trust: Ensuring that public money is spent responsibly and helps maintain community trust by showing decisions are made fairly, not based on favouritism and without conflicts of interest.

Legal Compliance: Councils must follow public procurement regulations and demonstrate value for money. Transparent processes protect against legal challenges and potential accusations of corruption or misuse of funds.

Best Value: Impartial competitive tendering encourages multiple suppliers to bid, which typically results in better quality services and more competitive pricing for taxpayers.

Fairness to Suppliers: Giving all qualified businesses an equal opportunity to compete for contracts, supporting local economic development and preventing monopolies.

Would you like more specific information about implementing procurement policies or the legal requirements for councils in a particular jurisdiction?

R15. The RFO and Chief Officer should develop a formal Policy for the management of all competitive quotations and tenders. Which stipulates how such procurements are to be managed by the Council alongside the currently adopted Standing Orders and Financial Regulations. We recommend that a structured approach by value is utilised and have provided the RFO templated documentation for consideration and review. **IMPLEMENTATION IN PROGRESS**

Q1 Conclusions & Recommendations

Corporate Governance – Formal & Best Practice recommendations

1) Best Practice Recommendation - Heavily amended Financial Regulations

We have noted and discussed with the Responsible Finance Officer the Council's currently adopted Financial Regulations which are heavily amended. Whereas it is the right of every Council to Approve and Adopt whatever Statutory Documents in respect of its Standing Orders, Financial Regulations and its Policy Documents it should be noted that documentation should remain, as far as it is reasonably possible, concise with consistent language and fit for purpose.

The Financial Regulations have been amended to incorporate the Councils Financial Procedures which are not documented elsewhere and therefore the document has become somewhat conflated and contains terms such as 'should' and 'may' for example. A Regulation is exactly that and can only be a 'must'.

R1. We suggest that the RFO, Chief Officer and Members consider reviewing the current NALC Model Financial Regulations with the potential for adoption with amendment as required, alongside the creation of formal Financial Procedures to be Approved and Adopted by the Council. **NOTED & CONSIDERED**

2) Formal Recommendation – Confidential Minutes

We have noted the Council's use of 'Confidential Minutes' during our Review of Minutes to the 30th of June 2025. We advise the Council that this practice is Unlawful. The Minutes of the Council and its standing Committees are the sole Legal Record of all Council Business and by definition Public. All Minutes are required to be published and open to inspection by members of the public.

Obviously, items of business discussed by the Council, its standing Committees and Working Groups will, from time to time, require the discussion of Confidential Matters. The correct way of managing this process is as follows:

- a) A Confidential Matter is added to the Agenda of a meeting; i.e. Staff Salary review.
- b) The Matter is discussed under Suspended Standing Orders with the Press and Public excluded.
- c) A 'Confidential & Privilege' report is written up as a referenced Appendix to the Minutes.
- d) Subsequently, the report is sealed in an envelope and placed in the Council Safe.
- e) The Minutes themselves record only the resolution that was made, i.e. "Members Resolved to Approve the Salary reviews as presented in Appendix 'A'", for example.

In this way, all the Minutes of the Council, its Committees and Working Groups may be published without disclosing confidential information, in compliance with Statute, and the Confidential Information remains inviolate as it would take a judicial ruling to open a Confidential and Privilege report.

Recommendation

R2. We suggest that the Chief Officer and Members consider utilising Confidential and Privilege reports as Appendices to Minutes to record the detail of all absolutely confidential matters in full compliance with Statute. **IMPLEMENTED**

3) Formal Recommendation – Use of ‘Substitution’ for absent members in Meetings

We have noted and discussed the Council’s use of Substitution in Meetings of the Full Council and its standing Committees with the RFO at length. It is our opinion that ‘Substitution’ of Members may only be used at the Principal Authority level and not by Town & Parish Councils. The RFO has advised us that she has spoken to NALC representatives who have confirmed that this practice is acceptable.

We have taken advice from the Chair of the Internal Audit Forum and a Public Sector Lawyer who are both of the opinion that Substitution may not be used by Town and Parish Councils and that only Members of a Committee may act in those meetings. We note that the Council’s Standing Orders have been amended with a clause relating to Substitution, however, we advise that this practice is not contained in the NALC Model Standing Orders.

R3. We suggest that the Council discontinues the use of ‘Substitution’. **NOTED & CONSIDERED**

4) Formal Recommendation – Policy documents

The current portfolio of policy documentation published on the Council’s official website is neither sufficient nor appropriate for the Council’s needs. It is imperative that a Council of Newbury Town Council’s size and complexity is able to demonstrate a consistent, version controlled, portfolio of Policies which encompasses the totality of the Council’s operations. We suggest that the following policies are drafted for scrutiny and onward approval by Council Members:

- 1) GDPR Policies
- 2) Privacy Policy
- 3) Burials Policy
- 4) Transfer of Exclusive Right of Burial Policy
- 5) Shallow Graves Policy
- 6) Memorial Testing Policy
- 7) Memorial Policy
- 8) Cemetery Rules & Regulations Policy
- 9) Grant Aid Policy
- 10) Vexatious Complainant Policy
- 11) Allotment Rules & Regulations Policy
- 12) Complaints Procedure
- 13) Biodiversity Policy
- 14) Terms & Conditions of Hire
- 15) Safeguarding Vulnerable People & Children Policy

16) Modern Slavery Act**17) Anti Money laundering policy****16) Social Media & Electronic Communication Policy**

All Policy Documents should be drafted on using a single template with a cover page containing the Council's logo style and the name and version control number of the Council. All Policy Documents should be drafted using the same typeface and contain an approval and version control matrix on the last page.

We have briefly discussed this matter with the Chief Officer and will provide a suite of Template Policies for Councils which the Council may use for reference should it choose to do so.

R4. We suggest that the Council drafts a standardised portfolio of Policy Documents, to meet the Council's current and ongoing requirements, for scrutiny and onward approval by Council Members. **IMPLEMENTATION IN PROGRESS**

5) Formal Recommendation - General Data Protection Regulation (GDPR) Policies & Procedures

Noted that the Council has very limited General Data Protection Regulation (GDPR) or Data Protection Policies in place, is registered as a Data Custodian with the Information Commissioners Office but has not conducted a Document Impact Assessment.

R5. As a public authority, which exchanges emails and other communications, with members of the public, and which is required to retain a wide range of documentation both in hard copy and electronically the Council is required to have a reasonable and proportionate General Data Protection Regulation (GDPR) Data Protection Policy and associated Internal Controls in place including a Document Retention Policy. This has been discussed at some length with the RFO and the Committees Clerk.

We strongly encourage the Chief Officer to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the Chief Officer to ensure that all council documentation, either electronic or hard copy is secured and maintained appropriately and for the correct period of time. **IMPLEMENTATION IN PROGRESS**

6) Best Practice recommendation – Cyber security

Noted that the Council's IT infrastructure is somewhat disparate and the Council can provide no clear evidence of any Cyber Security policy or resilience strategy in place.

As is the case with many small to medium sized councils, historical consideration given to IT infrastructure, resilience and business continuity has been minimal. Currently, the Council is unable to provide clear evidence of a coherent IT strategy and action plan.

In today's increasingly digital world, it is critical that all Council's address this matter in a reasonable and proportionate manner.

- R6.** Please note that the UK Government is increasingly focused on cyber security and will be bringing new legislation which will require a more stringent approach to this area of Corporate Governance to all government bodies. We strongly encourage the Chief Officer and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year, as we are advised that this will become a minimum requirement for all Councils in England & Wales in the near future. **IMPLEMENTATION IN PROGRESS**

Internal Control Objective 'A' – Review of Bank & Investment Accounts

7) Formal recommendation- de-risking the public funds managed by the Council

With the exception of its CCLA PSDF account, the Council holds the remainder of the public funds under its management within accounts with the Handelsbanken. As at the 30th of June 2025 this equated to a total amount of £1,384,635.97. We draw the Council's attention to the statement on the Government's Financial Services Compensation Scheme portal which states:

"The Financial Services Compensation Scheme (FSCS) does not cover local councils, regardless of their turnover. The FSCS protects consumers when authorised financial firms fail, such as banks, building societies, credit unions, insurance companies, investment firms, and pension providers. Local councils are not financial firms regulated by the Financial Conduct Authority (FCA) or the Prudential Regulation Authority (PRA) and therefore are not eligible for FSCS protection. The FSCS's protection is specifically designed for individual consumers and small businesses that have used financial services from authorised firms, not for public sector organisations like councils."

It is incumbent upon the RFO and Council Members to ensure that any risks associated with the investment of the public funds under the Council's management, are minimised, to the extent that this is reasonably able to be achieved whilst returning a reasonable return on investment.

- R7.1** The RFO and Chief Officer should investigate alternative investment options for the Council to reduce the risk of having the majority of the public funds under the Council's management placed with one financial institution. **NOTED & CONSIDERED**

- R7.2** The RFO should review the Treasury policy and ensure that this is brought up to date in light of any decisions made in recommendation 8.1 above. **IMPLEMENTATION IN PROGRESS**

8) Best practice recommendation - Credit & Debit cards

We take this opportunity to remind the RFO and Council members that a Debit Card should never be used for online purchase as this is the gateway to the Council's current account! A council lost over £35,000.00 over a single weekend in 2024 as its current account Debit Card was lodged as the payment method on a well-known online vendor's website and the Council's account was illegally accessed.

- R8.** A credit card rather than a debit card should be utilised to make all online purchases with immediate effect. This will provide the Council with the extra protection of the Credit Card

Charge Back scheme. As soon as an allegation of fraud has been made, it will be investigated by the Credit card company and where the charge is deemed unauthorised or fraudulent the Council will receive a refund within days. It should be noted that it is extremely difficult, if not impossible to retrieve funds which have been illegally harvested via a debit cards and the process will take several months to reach a conclusion. **IMPLEMENTATION IN PROGRESS**

Internal Control Objective 'C' - Review of Risk Management & Insurance

9) Formal recommendation - Review & Maintenance of Risk Registers

We have noted that the Council currently holds a very basic combined Health & Safety and Business Risk Register. However, the document which was provided for the purposes of this audit was wholly inappropriate for a Council of Newbury Town Council's size and complexity.

We take this opportunity to advise the Chief Officer, RFO and Members that Town councils in England are required to implement effective risk management practices as part of their governance and accountability framework. Both Officers and Councillors, have a key role in identifying, managing, and receiving assurance that risks are being properly handled. This involves ensuring that risk management is embedded as a core responsibility across the organisation, not just a technical exercise, and that it is understood and supported by everyone.

The foundation of good risk management is a strong risk culture where risk identification and management are seen as essential to good governance and effective service delivery. This culture should be supported by clear accountabilities for risk management that are easy to understand and comply with. Councils must have a structured approach to identify, analyse, and mitigate risks that could impact the achievement of their objectives, including the delivery of essential services and the protection of public funds.

Councillors, particularly those in lead member, committee chair, or scrutiny committee roles, are responsible for ensuring that an effective risk management framework is in place and actively employed. They must be assured that strategic risks are well controlled and do not exceed the council's risk appetite. This includes scrutinising risk registers, understanding the likelihood and impact of identified risks, and ensuring that mitigation actions have clear owners and timescales. Risk management should be an active consideration and not just a one-off activity.

While the specific processes may vary, the core requirement is that risk management is integrated into strategic planning, decision-making, and daily operations. This includes managing risks associated with contractors, ensuring that contracts are specified and monitored to control health and safety risks, and that the council is not transferring all its responsibilities to a service provider. For example, when installing seasonal decorations, a sensible, proportionate risk assessment is required, but the risks are generally low for simple installations.

The framework for risk management in government provides a model that can be adapted by local authorities, including town councils, to ensure a consistent and effective approach. Ultimately, the goal is to enable the council to achieve its objectives, protect its assets and budget, and maintain public trust by demonstrating good governance:

<https://www.local.gov.uk/publications/must-know-guide-risk-management#introduction>

R9.1 The Chief Officer, RFO and Members should ensure that a reasonable and proportional approach is implemented in respect of all the Council's Risk Management requirements. To ensure that a robust and proportionate framework is developed, it may be necessary to employ specialist advice from sector specific consultancies such as the Landmark information Group or Ellis Whitham for example. **NOTED & CONSIDERED**

Failure to implement a proper Risk Management framework could itself present a critical risk to the future of the Council's operations and the reputation and good standing of the Council.

R9.2 We take this opportunity to remind the Chief Officer, RFO and Members that it is a statutory requirement to Review and Readopt the Council's Risk Register(s) at least once annually, recording the Readoption in the Approved and Published Minutes in the corresponding Full Council or Committee Meeting. **NOTED**

10) Formal recommendation - Insurance Policy

We take this opportunity to draw the Chief Officer, RFO and Member's attention to the Statement of Fact on page 2 of the Council's General Insurance Policy, number YLL-2720855073, which requires:

- *You have in place a written safeguarding policy and accompanying procedures that clearly set out the actions to take in response to child and vulnerable adult abuse*
- *You carry out safer recruitment and selection processes that include the seeking of appropriate criminal records checks, alongside a renewal and update process*
- *All Employees and volunteers engaged in regulated activity and/or activity that brings them into contact with children or vulnerable adults receive safeguarding awareness training including refresher training*
- *You have one or more designated practitioners for safeguarding to support other practitioners in the organisation to recognise and respond to concerns about Abuse*
- *You retain employment records, safeguarding checks, safeguarding policies and procedures and safeguarding records for at least the prevailing regulatory best practice period.*

R10. The Chief Officer must ensure that proper Safeguarding Policies and Procedures are implemented expediently and maintained thereafter. Failure to do so may result in the Council's Insurance Policy being invalidated. **IMPLEMENTATION IN PROGRESS**

11) Best practice recommendation - Playground & Recreation area Risk Management Policy

We have noted that the Council does not hold a currently adopted Playground & Recreation Risk Management Policy.

R11. The Chief Officer and the Parks & Open Spaces Supervisor should draft a reasonable and proportionate Playground & Recreation area Risk Management Policy for scrutiny and approval by Council Members. **IMPLEMENTATION IN PROGRESS**

Internal Control Objective 'G' Review of Salaries and Payroll

12) Best practice recommendations - Contracts of employment

During our review of staff members employment contracts, we noted that staff members hold different contracts of employment based on the date of their appointment. Due to recent changes in employment legislation, we suggest that all employees are issued with the latest NALC model employment contract.

- R12.** The Chief Officer and Members should consider issuing all employees with the latest NALC model contracts, amended to reflect individual's terms of employment, to ensure that the contracts are compliant with current employment legislation which has been updated recently. **NOTED & CONSIDERED**

Internal Control Objective 'H' – Review of Assets & Investments Register

13) Best practice recommendation - Fixed Asset Register

We have noted that the Council currently maintains its Fixed Asset Register in a Microsoft Excel spreadsheet. Given the scale and diversity of the Council's Assets it would be more appropriate to manage this in a bespoke software package.

- R13.** The Chief Officer, RFO and Members should consider acquiring the Rialtas Fixed Assets module for the Omega Accounting Software. This enables Assets to be added to the Register directly from the Purchase Ledger and Cashbook and direct input into the Annual Return at the year end. **NOTED & CONSIDERED**



Internal Control Objective 'L' – Review of the Council's official website

14) Best practice recommendation – Website development

We have noted that the Council has spent a considerable amount time, effort and money on the redevelopment of its official website. However, it neither simple to use nor an effective segue for the Council and members of the electorate due to its confused design and dated architecture.

There is no need for an extensive and expensive redesign, however, there are many organisations which offer templated design packages exclusively for councils.

We draw the Chief Officer, RFO and Members attention to the following websites which, in our opinion, are exemplary:

-  [Didcot Town Council](#) designed by Cutlefish
-  [New Milton Town Council](#) designed by Juice
-  [Malmesbury Town Council](#) designed by Mindvision
-  [Frome Town Council](#) designed by by Zonkey

A different approach has been taken by each developer, in consultation with the Councils, but the outcome has been a highly effective communication tool where users can rapidly identify the

information that they need, access this, and interact with the council in a simple and straightforward manner.

- R14.** The Chief Officer, RFO and Members should consider a reimplementation of the Council's official website rather than a costly redesign, ensuring that the new website is fully compliant with current Accessibility Legislation. The Council has all the information it needs to populate a new website, and this could be achieved in a relatively cost effective and efficient manner. **REVIEW IN PROGRESS – WORK TO BE UNDERTAKEN IN FY2026-27**

-o000o-

10. Confirmation of independence and Quality Assurance



During the 2025-26 financial year to the 31st of March, we confirm that the internal auditor has acted 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, based upon the internal audit programme, and has obtained appropriate evidence including copies of prime documentation to support our opinions from Newbury Town Council.

The Q4 year-end internal audit for the 2025-26 financial year, conducted onsite on Wednesday the 29th of April, was carried out in accordance with Newbury Town Council's needs and planned coverage as reviewed with the Finance & Corporate Services Manager, Chief Officer and Officers and Members of the Council.

Based on the findings in the areas examined, the internal audit conclusions are summarised in the main body of this report, which corresponds to the Internal Control Objectives table contained within the FY2025-26 AGAR Annual Independent Internal Audit Report.

11. Internal Audit Performance

The following performance indicators are maintained to monitor effective service delivery & quality:

Annual performance indicators			
Aspect of service	Q1 & Q2 Interim 2025-26 (Actual %)		Q3 & Q4 YE 2025-26 (Actual %)
Internal Audit plan delivered	57%		100%
Positive customer responses to quality appraisal questionnaire (YE)			TBC
Compliant with the Public Sector Internal Audit Standards	Y		Y

12. Acknowledgements

In concluding our review for the year, we have had regard to the materiality of transactions and their potential for mis-recording or misrepresentation in the AGAR Annual Statement of Accounts. Our Internal Audit programme has been developed to provide assurance that the Council's financial systems are operating effectively, with robust internal controls working in practice, thereby ensuring the integrity of transactions and the reasonable prospect of identifying material errors or possible abuse of the Council's own and the national statutory regulatory framework.

We would like to take this opportunity to thank the RFO of Newbury Town Council: Liz Manship, the Chief Officer: Toby Miles-Mallowan, the Senior Accounts Officer Margaret Gore and the other Officers

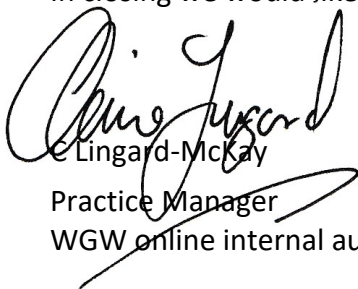
of the Council for their assistance in performing the four quarterly independent internal audits for the 2025-26 financial year. We are grateful both for the rapidity of response and for the content and quality of the documentation and the responses that have been supplied to our requests for information.

We have made a single best practice recommendation for improvement as a result of the Q4 year-end internal audit for 2025-26. This recommendation is contained in the main body of the report and in the appended action plan for the 2025-26 financial year.

We have also reviewed the progress which has been made against the two best practice recommendations which were made during the Q3 internal audit with the Finance & Corporate Services Manager, and this is recorded in the Council's response in Section 9 of this report: FY2025-26 Action Plan.

We now ask that the Clerk, Finance Manager & Corporate Services Manager, Chairman and the Council Members consider the content of this report and acknowledge, in due course, that the report has been formally reviewed and adopted by the Council.

In closing we would like to thank the Council for the



P. Lingard-McKay
Practice Manager
WGW online internal audit practice

NOTE TO REPORT

We confirm that all confidential & sensitive information, supplied for the purposes of this audit including, Personnel Minutes, Payroll and Employment data have been permanently deleted from WGW Online's servers and any printouts made for the purposes of this audit have been destroyed in accordance with the Company's data and document retention policies and with the prevailing General Data Protection Legislation as amended from time to time.

Internal Auditor – Recommendations from 2025/26 – Quarter 4.

Appendix 3

		Internal Auditor Recommendation	Officer Recommended Next Steps
Quarter 4	R16	The Chief Officers should ensure that all Appendices referred to in the Approved and published Minutes of the Council and its Standing Committees (with the exception of Confidential Reports) are published on the Council’s website.	The CEO or RFO to advise all officers that with immediate effect, where the detail of a meeting resolution is not written out in full within the minutes, but is summarised from the detail provided within the agenda papers, the detail must be included as an appendix to the minutes. In practice, the easiest way to do this is likely by amending the agenda paper so that it confirms the detail of the resolution (as opposed to the proposal for consideration). This applies to all Full Council, Committee and Sub-Committee meetings. E.g. Service Revenues agreed, Budget agreed, the Members, Chair and Deputy Chair for each Committee & Sub-Committee etc. The attached appendices must be approved and signed at the next meeting, as part of the minutes and published on the website. The only occasion where the appendix is not shared with the public or published, is where confidential and privileged. This must be clear in the minutes, so the public are aware the appendix exists.
Quarter 4	R18	As stated, the Council already demonstrates robust procurement protocols. These could be strengthened by implementing a ‘No PO – No Pay’ Policy and Approved Suppliers policy which is clearly communicated via the Council’s official website under a dedicated ‘How we do businesses or procurement section: A) The Council should create a new section on its official website on how to do business with the Council which details the criteria that any prospective suppliers would need to meet to do business with the Council; B) The Finance & Corporate Services Manager should develop criteria for suppliers to achieve ‘Approved Suppliers’ status. This does not indicate any level of preference, rather the basis requirements for any supplier to work with the Council, i.e., Minimum number of year’s trading history, a number of Business References, Appropriate Insurance etc., to be Approved by Members prior to implementation. C) All procurements in excess of £500.00 to be advertised on the procurement section of the Website and when the procurement has been completed and the contract awarded, that detail is recorded against the request for quotation. The above steps will not only provide an additional layer of protection	<u>Suggested ‘No PO – No Pay’ Policy</u> The Finance Team will monitor when a PO is not written, investigate and consider the reasons. The RFO & CEO will make recommendations for Audit Working Group consideration. With recommended amendments, if appropriate, to the Financial Recommendations to follow. <u>How we procure – recommendations A – C.</u> The RFO, with input from the CEO and officers who regularly procure goods and services, to, for P&R consideration: <ul style="list-style-type: none"> • draft criteria for both ‘approved supplier’ and ‘preferred supplier’ status and associated policies. • recommend the level (most likely at a level above £500.00) where procurement will be advertised on the Council’s website (in addition to suppliers being directly approached for quotes). • Review and update NTC’s Procurement Policy and Financial Regulations accordingly.

	<p>from fraud for the Council, but it also has the effect of making the Council's operations more transparent to the electorate demonstrating how the Council is achieving best value for the money raised from the Precept. It also provides an opportunity for the Council to forge better working relationships with its suppliers as it can request suppliers to support various Council initiatives for youth work for example.</p>	
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Annual Internal Audit Report 2025/26

EN Newbury Town Council

www.newbury.gov.uk ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

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

Name of person who carried out the internal audit

06/05/2025 14/11/2025 28/02/2026

ENTER NAME OF INTERNAL AUDITOR
Claire Lingard McKay

Signature of person who carried out the internal audit

Internal Audit Practice Manager
WGW Online
Date 29.04.2026
www.wgwonline.org

*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:

ENTER NAME OF AUTHORITY

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 <i>has met all of its responsibilities where, as a body corporate, it is a sole managing trustee of a local trust or trusts.</i>
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:

DD/MM/YYYY

and recorded as minute reference:

MINUTE REFERENCE

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

Chair

SIGNATURE REQUIRED

Clerk

SIGNATURE REQUIRED

ENTER PUBLICLY AVAILABLE WEBSITE/WEBPAGE ADDRESS

Section 2 – Accounting Statements 2025/26 for

ENTER NAME OF AUTHORITY

	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			<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			<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			<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			<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			<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			<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			<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			<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			<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			<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?			<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.

SIGNATURE REQUIRED

Date

DD/MM/YYYY

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

DD/MM/YYYY

as recorded in minute reference:

MINUTE REFERENCE

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

SIGNATURE REQUIRED

Bank reconciliation – pro forma

This reconciliation should include **all** bank and building society accounts, including short term investment accounts. It **must** agree to Box 8 in the column headed “Year ending 31 March 2026” in Section 2 of the AGAR – and will also agree to Box 7 where the accounts are prepared on a receipts and payments basis. Please complete the highlighted boxes, remembering that unpresented cheques should be entered as negative figures.

Name of smaller authority: Newbury Town Council

County area (local councils and parish meetings only): West Berkshire

Financial year ending 31 March 2026

Prepared by (Name and Role): Liz Manship - RFO

Date: 21/05/2026

		£	£
Balance per bank statements as at 31/3/2026:			
Current Account	account 1	21,410.20	
Instant Access Account	account 2	288,411.04	
CCLA Account	account 3	580,768.36	
Fixed Term Interest Accounts	account 4	300,000.00	
		1,190,589.60	1,190,589.60
Petty cash float (if applicable)			0.00
Less: any unpresented cheques as at 31/3/2026 (enter these as negative numbers)			
None	None		0.00
Add: any un-banked cash as at 31/3/2026			
None	None		0.00
Net balances as at 31/3/2026 (Box 8)		1,190,589.60	1,190,589.60

Reconciliation between Box 7 and Box 8 in Section 2 - pro forma

(applies to Accounting Statements prepared on an income and expenditure basis only)

Please complete the highlighted boxes.

Name of smaller authority:

Newbury Town Council

County area (local councils and parish meetings only):

West Berkshire

There should only be a difference between Box 7 and Box 8 where the Accounting Statements (Section 2 of the AGAR) have been prepared on an income and expenditure basis and there have been adjustments for debtors/prepayments and creditors/receipts in advance at the year end. Please provide details of the year end adjustments, showing how the net difference between them is equal to the difference between Boxes 7 and 8.

	£	£
Box 7: Balances carried forward		
Deduct: Debtors (enter these as negative numbers)		
Debtors	(3,336.89)	
VAT Control	(88,838.81)	
	(92,175.70)	
Deduct: Payments made in advance (prepayments) (enter these as negative numbers)		
Prepayments	(20,000.30)	
Refundable Franking Machine Deposit	(300.00)	
	(20,300.30)	
Total deductions		(112,476.00)
Add:		
Creditors (must not include community infrastructure levy (CIL) receipts)		
Creditors	22,523.86	
Allotment Key Deposit	10,055.00	
Rent Deposits (Suites)	1,895.00	
Wedding Holding Deposits	166.66	
Accruals	5,909.00	
Changing Room Key Deposits	120.00	
	40,669.52	
Add:		
Receipts in advance (must not include deferred grants/loans received)		
Receipts in Advance	1,368.00	
Allotments Receipts in Advance	29,454.60	
	30,822.60	
Total additions		71,492.12
Box 8: Total cash and short term investments		- 40,983.88

Explanation of variances – pro forma

Name of smaller authority: Newbury Town Council

County area (local councils and parish meetings only): West Berkshire

Insert figures from Section 2 of the AGAR in all Blue highlighted boxes

Next, please provide full explanations, including numerical values, for the following that will be flagged in the green boxes where relevant:

- variances of more than 15% between totals for individual boxes (except variances of less than £200);
- variances of £100,000 or more require explanation regardless of the % variation year on year;
- **New from 2025/26 onwards:** variances of £500,000 or more in Box 3 require explanation regardless of the % variation year on year for smaller authorities with income and/or expenditure exceeding £6,500,000

	2024/25 £	2025/26 £	Variance £	Variance %	Explanation Required?	Automatic responses trigger below based on figures input, DO NOT OVERWRITE THESE BOXES	Explanation from smaller authority (must include narrative and supporting figures)
1 Balances Brought Forward	1,306,740	1,440,336				Explanation of % variance from PY opening balance not required - Balance brought forward agrees	
2 Precept or Rates and Levies	1,526,951	1,817,641	290,690	19.04%	YES		See attached
3 Total Other Receipts	395,236	314,634	-80,602	20.39%	YES		See attached
4 Staff Costs	620,571	722,634	102,063	16.45%	YES		See attached
5 Loan Interest/Capital Repayment	0	0	0	0.00%	NO		
6 All Other Payments	1,168,020	1,618,404	450,384	38.56%	YES		See attached
7 Balances Carried Forward	1,440,336	1,231,573				VARIANCE EXPLANATION NOT REQUIRED	
8 Total Cash and Short Term Investments	1,461,175	1,190,590				VARIANCE EXPLANATION NOT REQUIRED	
9 Total Fixed Assets plus Other Long Term Investments and	6,426,481	6,891,278	464,797	7.23%	YES		See attached
10 Total Borrowings	0	0	0	0.00%	NO		

Rounding errors of up to £2 are tolerable

Variances of £200 or less are tolerable

2024-25 to 2025-26 - Precept Variance 19.04% Explained				
Cost Centres with Variance Over 15%	2024/25	2025/26	Variance (£)	Variance (%)
Water	21,643	27,234	5,591	25.83%
Water: Moved from 3-yr fixed term contract to new contract, at a time of significant water increases nationally.				
Variance without additional Expenditure	21,643	21,643	0	0%
Electricity	30,600	65,753	35,153	114.88%
Electricity: Moved from 3-yr fixed term contract to new contract, at a time of significant electricity increases nationally. Plus a new Unmetered Streetlights Contract, again from a 3-yr fixed to a new contract.				
Variance without additional Expenditure	30,600	30,600	0	0%
Staff Costs inc. Employers NI & Pensions	591,744	839,180	247,436	41.81%
The following key factors, with percentage and budget figures, explain the 2024/25 to 2025/26 budget variance.				
* Recruitment - 59% (£145,906) - Recruitment of 3 f/t additional officers (Finance, Parks/Open spaces, Reception/Corporate) and 0.6 Town Hall Officer. 1 post restructured to management level. Plus qualification achievement increments.				
* 2024/25 Budget Deficit - 17.7% (£43,718) - Revised estimate (Oct 24): £635,462 (see below in variance 1). Due to staff changes (New CEO, a filled vacancy - Corporate Services Officer and new post - Civic Officer).				
* Officer Annual Increment - 12.6% (£31,241) - To allow one increment per officer, subject to annual appraisal.				
* Officer Cover - 6% (£15,000) - Not new funds. Budget for staff cover in unforeseen circumstances, moved from Locum to Staff Costs budget to support recruitment, rather than agency cover.				
* Increased Employer NI Contributions - 4.7% (£11,571) - With Government changes.				
Following shows affect to budget of 'annual increment' only, from both 2024/25 revised estimate & actual budgets.				
1) Variance from revised 2024/25 estimate (£635,462). One increment per officer (£31,241)	635,462	666,703	31,241	4.92%
2) Variance from actual 2024/25 budget (£591,744) One increment per officer (£31,241).	591,744	666,703	74,959	12.67%
Locum / Agency Cover	15,000	0	-15,000	-100.00%
As advised above, £15,000 transferred from the Locum to Staff Costs budget, with the purpose of recruitment rather than agency staff, in the case of unforeseen circumstances.				
Central, P&R, Grants & Corporate Services	252,700	258,308	5,608	2.22%
Town Hall & Weddings	105,624	122,953	17,329	16.41%
Increase to the Town Hall maintenance & refurbishment budget: £13,320				
Variance without additional Expenditure	105,624	109,633	4,009	3.80%
Markets	31,950	33,216	1,266	3.96%
War Memorial, Clock House, Street Furniture, Toilets, CCTV, Vehicle & Tools	107,974	108,375	401	0.37%
Footway Lighting	25,000	13,000	-12,000	-48.00%
R&M reduced by £5,000. Budget for Capital Expenditure for new lighting, £7,000, to be taken from CIL.				
Variance without the above amendments	25,000	25,000	0	0%
Cemeteries, Allotments, Floral Displays & Trees	227,152	232,017	4,865	2.14%
Rec Grounds, Play Areas, Vic Park & Open Spaces	413,110	418,711	5,601	1.36%
CPAC & Civic Services	17,925	23,760	5,835	32.55%
£3,000 allowed for VE Day 80th Celebrations, and the Remembrance budget increased by £1,000 for Health & Safety expenditure.				
Variance without the above expenditure	17,925	19,760	1,835	10.24%
Planning & Highways	19,000	2,600	2,600	-86.32%
Reduction of £15,000 for Neighbourhood Development Plan, with the plan to apply for Government grants.				
Variance with the above expenditure	19,000	17,600	-1,400	-7.37%
Total Budgeted Income (Excl. Precept)	332,470	327,466	-5,004	-1.51%
Total Precept & Variance	1,526,952	1,817,641	309,689	19.04%

Total Other Receipts - Explanation of Variance					
	Explanation of Variance	2024/25	2025/26	Variance	Variance
		£	£	£	%
Total Other Receipts		395,236	314,634	-80,602	-20.39%
Explanation of Variance - Key Income Areas					
Bank & Investment Income	Interest rates decrease plus invested funds spent on café refurbishment.	70,687	60,243	-10,444	-14.77%
CIL	Less CIL received - associated with local development	54,113	17,461	-36,652	-67.73%
Suite Lease Income	Gap in tenancies plus lower market rents with redecoration required.	37,110	27,645	-9,465	-25.51%
Chamber Hire Income	Scaffolding roof /ceiling works resulted in fewer bookings.	16,693	7,430	-9,263	-55.49%
Cemetery Income	Fewer Burial Plots / Ashes Interments requested.	61,403	46,814	-14,589	-23.76%
Market Income	Slightly less uptake.	39,797	37,852	-1,945	-4.89%
Recreation Grounds Income	Improved uptake in Victoria Park and football pitch hire	19,334	23,021	3,687	19.07%
Café Refurbishment	Changing Places Grant	0	20,000	20,000	
Advertising Space in Bus Shelters Income	Revised Agreement	55,000	32,096	-22,904	-41.64%
Allotment Income	Rental uplift by agreed CPI, plus uptake of allotments	30,012	31,810	1,798	5.99%
Donations & Other Income	Year-on-year variance	11,087	10,262	-825	-7.44%
Total		395,236	314,634	-80,602	-20.39%

Staff Costs - Explanation of Variance				
	2024/25	2025/26	Variance	Variance
	£	£	£	%
	620,571	722,634	102,063	16.45%
Costs Breakdown				
3.4 additional officers recruited July/August 2025/26 (1 FTE Finance, 1.4 FTE Parks/Open Spaces, 1 FTE Reception/Corporate)	0	77,681	77,681	
All Other Officers - Costs and percentage increase	620,571	644,953	24,382	3.93%
Total Costs	620,571	722,634	102,063	16.45%

All Other Payments - Explanation of Variance				
	2024/25	2025/26	Variance	Variance
	£	£	£	%
All Other Payments	1,168,020	1,618,404	450,384	38.56%
Costs Breakdown				
Community Café - Major Capital Project - Refurbishment with Changing Places Toilets	16,595	437,459	420,864	2536.09%
All Other Payments - Expenditure & Percentage Increase	1,151,425	1,180,945	29,520	2.56%
Total Costs	1,168,020	1,618,404	450,384	38.56%

Asset Register - 2024-25 to 2025/26 Explanation of Variances

	2024/25	2025/26 - Assets Added & Removed	Remove	Remove	Add	Add	2025/26
Land	68,294			0		0	68,294
Buildings	3,238,314						
		Café - value before refurbishment	60,000				
		Café - refurb spent to 2024/25	149,397				
		Cafe - initial value plus refurb spent to 2025/26			548,680		
		Café - Kitchen			9,933		
		Café - Pergola			23,279		
		Café - Changing Places			23,011		
		Café - Store			11,000		
				209,397		615,903	3,644,820
Town Hall Furniture A	40,236						
		Office Chair - SW			110		
		Office Desk - SW			284		
				0		394	40,630
Community Assets	103,849			0		0	103,849
Town Hall Contents B	1,696			0		0	1,696
Town Hall Computers C	12,961						
		Iiyama Monitor for TS			216		
				0		216	13,177
Town Hall Audio D	20,527						
		TV Screen, EK Room - remove	200				
		TV Screen, EK Room - New			356		
				200		356	20,683
Shaw Cem Furniture A	2,236			0		0	2,236
VP Café Furniture A	-			0			
		40 Chairs for VP Café			760		
				0		760	760
Storage Containers	10,865			0		0	10,865
Play Equip & Surfaces	1,853,768						
		Rope Climber - Blossoms Field			5,175		
		Grass Mats and Mesh under rope climber - Blossoms Field			2,200		
		Vic Park - Galvanised Hoop Sytle Bike Stands x 7			840		
		Vic Park - Slide & Cargo net			6,783		
		Vic Park - Birds Nest Swing			972		
		Flanged Plug Springer			1,767		
		Rope Net Pyramid with Bridge and Slide			20,744		
				0		38,482	1,892,250
War Memorials	15,000			0		0	15,000
Sculpture - Couple in Conversation	29,747			0		0	29,747
Sculpture - Ebb & Flow	126,968			0		0	126,968
Mayor's Mosaic	44,871			0		0	44,871
Sculpture - Binary Conservation	25,618			0		0	25,618
Tennis Court Surfaces	97,401			0		0	97,401
Civic Regalia	213,998			0		0	213,998
Garden & Maintenance Machinery	2,994						
		Multi Tool Pole Pruner			834		
				0		834	3,828
Chainsaw & Boots	906			0		0	906
Laptops & Computing Equipment	15,901						
		5 x HP ProBook Laptops			4,485		
		HP Zbook Laptop			1,489		
		HP ProBook Laptop			1,002		
		7 monitors			765		
		2 monitors			200		
		Wireless keyboard			110		
				0		8,051	23,952
Pedaloos & Kayaks	4,824			0		0	4,824
Defibrillators	4,971			0		0	4,971
Floodlights Tennis Courts	60,304			0		0	60,304
Bowling Green	25,282			0		0	25,282
Visitor Information Point	1,650			0		0	1,650
Printer Photocopier	3,805			0		0	3,805
Mobile Phones	5,900			0		0	5,900
Infrastructure Assets	354,964						
		New Lantern - Footpaths			1,280		
		Cast Iron Framed Eastgate Seat with hardwood slats - Southby's			714		
		Cast Iron Framed Eastgate Seat with hardwood slats - West Mills			612		
		Steel Compost Bin Bays			870		
		Cast Iron Frames Eastgate Seat with hardwood slats - Shaw Cem			612		
		Removable Bollard Galvanised - Recreation Ground			225		
		Ruddington Dog Waste Bins - 2			581		
		Mesh Fencing Goal Compound - Vpark			2,566		
		Cast Iron Eastgate Anti-Vandal Seat - Elizabeth Avenue			863		
		Blue Plaques Signs Blanks - 5			396		
		Blue Plaque for Alphonse Cary			403		
		Gate Warning Sign 5mm thick - Vpark - St Mary Road Gate			159		

		0	9,281	364,245
Vehicles	36,541			
	EV Van Charge Cable		117	
		0	117	36,658
Lloyds Bank Shares	2,092	0	0	2,092
Total	6,426,481	209,597	674,394	6,891,278

Smaller authority name: **Newbury Town Council**

**NOTICE OF PUBLIC RIGHTS AND PUBLICATION
OF UNAUDITED ANNUAL GOVERNANCE &
ACCOUNTABILITY RETURN**

ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2026

**Local Audit and Accountability Act 2014 Sections 26 and 27
The Accounts and Audit Regulations 2015 (SI 2015/234)**

NOTICE	NOTES
<p>1. Date of announcement: Tuesday 23rd June 2026 _____(a)</p> <p>2. Each year the smaller authority's Annual Governance and Accountability Return (AGAR) needs to be reviewed by an external auditor appointed by Smaller Authorities' Audit Appointments Ltd. The unaudited AGAR has been published with this notice. As it has yet to be reviewed by the appointed auditor, it is subject to change as a result of that review.</p> <p>Any person interested has the right to inspect and make copies of the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records must be made available for inspection by any person interested. For the year ended 31 March 2026, these documents will be available on reasonable notice by application to:</p> <p>(b) Liz Manship. Responsible Financial Officer (RFO). Newbury Town Council, The Old Town Hall, Market Place, Newbury. RG14 5AA Tel: 01635-35486</p> <p>commencing on (c): Thursday 25th June 2026</p> <p>and ending on (d): Wednesday 5th August 2026</p> <p>3. Local government electors and their representatives also have:</p> <ul style="list-style-type: none"> • The opportunity to question the appointed auditor about the accounting records; and • The right to make an objection which concerns a matter in respect of which the appointed auditor could either make a public interest report or apply to the court for a declaration that an item of account is unlawful. Written notice of an objection must first be given to the auditor and a copy sent to the smaller authority. <p>The appointed auditor can be contacted at the address in paragraph 4 below for this purpose between the above dates only.</p> <p>4. The smaller authority's AGAR is subject to review by the appointed auditor under the provisions of the Local Audit and Accountability Act 2014, the Accounts and Audit Regulations 2015 and the NAO's Code of Audit Practice 2024. The appointed auditor is:</p> <p>PKF Littlejohn LLP (Ref: SBA Team) 30 Churchill Place London E14 5RE sba@pkf-l.com</p> <p>5. This announcement is made by (e) Liz Manship, Responsible Financial Officer (RFO)</p>	<p>(a) Insert date of placing of the notice which must be not less than 1 day before the date in (c) below</p> <p>(b) Insert name, position and address/telephone number/ email address, as appropriate, of the Clerk or other person to which any person may apply to inspect the accounts</p> <p>(c) Insert date, which must be at least 1 day after the date of announcement in (a) above and exactly 30 working days before the date appointed in (d) below</p> <p>(d) The inspection period between (c) and (d) must be 30 working days inclusive and must include the first 10 working days of July.</p> <p>(e) Insert name and position of person placing the notice – this person must be the responsible financial officer for the smaller authority</p>

LOCAL AUTHORITY ACCOUNTS: A SUMMARY OF YOUR RIGHTS

Please note that this summary applies to all relevant smaller authorities, including local councils, internal drainage boards and ‘other’ smaller authorities.

The basic position

The [Local Audit and Accountability Act 2014](#) (the Act) governs the work of auditors appointed to smaller authorities. This summary explains the provisions contained in Sections 26 and 27 of the Act. The Act and the [Accounts and Audit Regulations 2015](#) also cover the duties, responsibilities and rights of smaller authorities, other organisations and the public concerning the accounts being audited.

As a local elector, or an interested person, you have certain legal rights in respect of the accounting records of smaller authorities. As an interested person you can inspect accounting records and related documents. If you are a local government elector for the area to which the accounts relate you can also ask questions about the accounts and object to them. You do not have to pay directly for exercising your rights. However, any resulting costs incurred by the smaller authority form part of its running costs. Therefore, indirectly, local residents pay for the cost of you exercising your rights through their council tax.

The right to inspect the accounting records

Any interested person can inspect the accounting records, which includes but is not limited to local electors. You can inspect the accounting records for the financial year to which the audit relates and all books, deeds, contracts, bills, vouchers, receipts and other documents relating to those records. You can copy all, or part, of these records or documents. Your inspection must be about the accounts, or relate to an item in the accounts. You cannot, for example, inspect or copy documents unrelated to the accounts, or that include personal information (Section 26 (6) – (10) of the Act explains what is meant by personal information). You cannot inspect information which is protected by commercial confidentiality. This is information which would prejudice commercial confidentiality if it was released to the public and there is not, set against this, a very strong reason in the public interest why it should nevertheless be disclosed.

When smaller authorities have finished preparing accounts for the financial year and approved them, they must publish them (including on a website). There must be a 30 working day period, called the ‘period for the exercise of public rights’, during which you can exercise your statutory right to inspect the accounting records. Smaller authorities must tell the public, including advertising this on their website, that the accounting records and related documents are available to inspect. By arrangement you will then have 30 working days to inspect and make copies of the accounting records. You may have to pay a copying charge. The 30 working day period must include a common period of inspection during which all smaller authorities’ accounting records are available to inspect. This will be 1-14 July 2026 for 2025/26 accounts. The advertisement must set out the dates of the period for the exercise of public rights, how you can communicate to the smaller authority that you wish to inspect the accounting records and related documents, the name and address of the auditor, and the relevant legislation that governs the inspection of accounts and objections.

The right to ask the auditor questions about the accounting records

You should first ask your smaller authority about the accounting records, since they hold all the details. If you are a local elector, your right to ask questions of the external auditor is enshrined in law. However, while the auditor will answer your questions where possible, they are not always obliged to do so. For example, the question might be better answered by another organisation, require investigation beyond the auditor’s remit, or involve disproportionate cost (which is borne by the local taxpayer). Give your smaller authority the opportunity first to explain anything in the accounting records that you are unsure about. If you are not satisfied with their explanation, you can question the external auditor about the accounting records.

The law limits the time available for you formally to ask questions. This must be done in the period for the exercise of public rights, so let the external auditor know your concern as soon as possible. The

advertisement or notice that tells you the accounting records are available to inspect will also give the period for the exercise of public rights during which you may ask the auditor questions, which here means formally asking questions under the Act. You can ask someone to represent you when asking the external auditor questions.

Before you ask the external auditor any questions, inspect the accounting records fully, so you know what they contain. Please remember that you cannot formally ask questions, under the Act, after the end of the period for the exercise of public rights. You may ask your smaller authority other questions about their accounts for any year, at any time. But these are not questions under the Act.

You can ask the external auditor questions about an item in the accounting records for the financial year being audited. However, your right to ask the external auditor questions is limited. The external auditor can only answer 'what' questions, not 'why' questions. The external auditor cannot answer questions about policies, finances, procedures or anything else unless it is directly relevant to an item in the accounting records. Remember that your questions must always be about facts, not opinions. To avoid misunderstanding, we recommend that you always put your questions in writing.

The right to make objections at audit

You have inspected the accounting records and asked your questions of the smaller authority. Now you may wish to object to the accounts on the basis that an item in them is in your view unlawful or there are matters of wider concern arising from the smaller authority's finances. A local government elector can ask the external auditor to apply to the High Court for a declaration that an item of account is unlawful, or to issue a report on matters which are in the public interest. You must tell the external auditor which specific item in the accounts you object to and why you think the item is unlawful, or why you think that a public interest report should be made about it. You must provide the external auditor with the evidence you have to support your objection. Disagreeing with income or spending does not make it unlawful. To object to the accounts you must write to the external auditor stating you want to make an objection, including the information and evidence below and you must send a copy to the smaller authority. The notice must include:

- confirmation that you are an elector in the smaller authority's area;
- why you are objecting to the accounts and the facts on which you rely;
- details of any item in the accounts that you think is unlawful; and
- details of any matter about which you think the external auditor should make a public interest report.

Other than it must be in writing, there is no set format for objecting. You can only ask the external auditor to act within the powers available under the [Local Audit and Accountability Act 2014](#).

A final word

You may not use this 'right to object' to make a personal complaint or claim against your smaller authority. You should take such complaints to your local Citizens' Advice Bureau, local Law Centre or to your solicitor. Smaller authorities, and so local taxpayers, meet the costs of dealing with questions and objections. In deciding whether to take your objection forward, one of a series of factors the auditor must take into account is the cost that will be involved, they will only continue with the objection if it is in the public interest to do so. They may also decide not to consider an objection if they think that it is frivolous or vexatious, or if it repeats an objection already considered. If you appeal to the courts against an auditor's decision not to apply to the courts for a declaration that an item of account is unlawful, you will have to pay for the action yourself.

<p>For more detailed guidance on public rights and the special powers of auditors, copies of the publication Local authority accounts: A guide to your rights are available from the NAO website.</p>	<p>If you wish to contact your authority's appointed external auditor please write to the address in paragraph 4 of the <i>Notice of Public Rights and Publication of Unaudited Annual Governance & Accountability Return</i>.</p>
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Audit Working group – Terms of Reference – Approved 09/06/25

Name: Audit Working Group

Parent Committee: Policy & Resources Committee

Members:

- Five Councillors to be appointed by the Policy & Resources Committee, with proportional representation from each political party.
- Cllr Substitutes: One from each political party.
- The Responsible Financial Officer.
- The Chief Executive Officer is Ex-Officio.
- Up to two non-voting members with relevant expertise may be appointed from outside the Council.
- The membership to be reviewed by the Policy & Resources Committee at the first meeting following the Annual Meeting of the Council.

Quorum: 3 members and 1 officer.

Chairperson: The Working Group to appoint a chairperson at the first meeting following the parent committee's annual review of the group's membership, from one of the serving councillors.

Goals:

1. To support the RFO in maintaining an adequate and effective system of financial management and internal audit in accordance with the Financial Regulations. To include:
 1. A member of the Audit Working Group other than the Chair of Council, the Chair of the Policy & Resources Committee, or a bank signatory shall, on a rotational basis, verify bank reconciliations (for all accounts) produced by the RFO.
 2. A member of the Audit Working Group shall confirm the direct debit and standing order payments against the bank statement as part of the reconciliation process.
 3. To discuss at the request of the RFO, if helpful prior to recommendations being taken to the Policy & Resources Committee, any matters raised by the Internal or External Auditor.
2. To annually review the Financial Regulations and make any relevant recommendations to the parent committee.
3. To annually review the Council's Risk Management Strategy and make any relevant recommendations to the Policy & Resources Committee.

4. To annually review the Council's Reserves and Investments Policy and make any relevant recommendations to the Policy & Resources Committee.
5. To annually review the Standing Orders and make any relevant recommendations to the Policy & Resources Committee.

Guidance from the Council / Policy & Resources Committee

The Group will report as required, and at least annually to the Policy and Resources Committee (normally the October meeting of the Committee)

Resources and Budget

A budget proposal will be submitted to the Policy and Resources Committee as part of the annual budgeting process, if required.

Governance

The Working Group will discuss proposals proposed by members and decide through consensus, or a majority vote with the Chair having a casting vote in the event of an equality of votes, what should be taken forward for action or for consideration by the Policy & Resources Committee.

Additional Notes

- The Group will communicate through email, phone and meetings, both formally and informally.
- Shared information/documentation will be held in the Council's Admin Office.
- The Meetings shall take place when required.

These Terms of Reference may be reviewed and amendments recommended to Policy and Resources Committee as necessary by the Working Group in light of additional information.

Strategy Working Group – Terms of Reference**Approved: Policy & Resources Committee – 09/06/25****Name: Strategy Working Group****Parent Company: Policy & Resources Committee****Members:**

- Eight members to be appointed by the Policy & Resources Committee, with representation from each of the Council's Committees and Sub-Committees and proportional representation from each political party.
- The Chief Executive Officer (Strategy Lead)
- The Responsible Financial Officer (Finance Lead)

Substitute Members:

- Any member of a Committee/Sub-Committee may be called upon to act as a substitute. Enabling, where possible, full representation of all the Committees and Sub-Committees at the meeting.

Quorum: 5 – to include 1 elected Member from each of the Council's four Committees (P&R, CS, CPAC & P&H) and 1 Officer.

Chairperson: The Working Group to appoint a chairperson at the first meeting following the parent committee's annual review of the group's membership, from one of the serving councillors.

Goals:

1. To review the Council's Strategy and the Strategy Action Plan and, through discussion with members and the Council's Committees and Sub-Committees, to make recommendations to the Policy & Resources Committee on any amendments the Group feels are required to the Council's Strategy and the Strategy Action Plan. Working Group Meetings to support this goal will be coordinated by the Chief Executive Officer, at least annually.
2. To review the Council's Strategy in consideration of the Council's 4-year budget plan and make recommendations to the Policy & Resources Committee to support the allocation of funding, with the purpose of the timely achievement of the Council's objectives.
3. The workplan to support objective 2 is to include items (a), (b) & (c) below. Meetings in October, December and January to be coordinated by the RFO:
 - a. The Working Group, in **October**, discusses the first draft of the new budget in consideration of the Strategy.
 - i. The considerations of the Working Group in respect to budget priorities are reported back to the Committees/Sub-Committees and their Lead Officers, by the RFO and Chair of each Committee/Sub-Committee.
 - ii. Each Committee and Sub-Committee meets to discuss the budget and priorities in respect to their responsibilities. The Lead Officer for each Committee/Sub-Committee reports agreed priorities to the RFO to support the second draft of the budget.

- b. The Working Group, in **December**, discusses the second draft of the budget in consideration of both the Strategy and the Committees/Sub-Committees priorities; and makes recommendations to support the third draft of the budget.
 - i. The RFO applies the recommendations and forwards the third draft to all Councillors for information.
 - ii. Members of the Working Group consult with non-Working Group Councillors.
 - c. The Working Group, in **January**, discusses the third draft of the budget, in consideration of their consultations and makes recommendations for the final draft budget.
 - i. The RFO applies the recommendations and forwards the final draft budget to the Policy & Resources Committee for consideration at its January meeting.
 - ii. The Policy & Resources Committee considers the final draft budget and makes its recommendation to Full Council for its January meeting.
4. Quarterly meetings will be arranged by the CEO for the purpose of reviewing performance against the Town Council's Strategy.

Resources and Budget:

Use of Town Council meeting rooms, administration resources and NTC Officer time as approved by the Chief Executive Officer.

Governance:

The Working Group will discuss proposals proposed by members and decide through consensus, or a majority vote with the Chair having a casting vote in the event of an equality of votes, what should be taken forward for action or for consideration by the Policy & Resources Committee.

Additional Notes:

- The Working Group will communicate through email, phone, and meetings, both formally and informally.
- Shared information/documentation will be held in the Council's Admin Office
- The Meetings shall take place when required.

These Terms of Reference may be reviewed and amendments recommended to the Policy & Resources Committee as necessary by the Working Group in light of additional information.

Mayor of Newbury's Charitable Trust – 1073253

Trustees Annual Report

This Annual Report encompasses the Mayoral year from 11 May 2025 to 10 May 2026.

1. Introduction

The Mayor of Newbury's Charitable Trust, previously the Mayor's Benevolent Fund (MBF), exists to support charitable organisations within the town. For the year 2025/26, the Mayor's chosen charity was Berkshire Youth. The year saw several successful fundraising events, with all income and expenditure managed in accordance with the trust's objectives.

2. Overview of the Year

During the year, the Trust directly raised a total of £2,019.77 through a mix of direct donations and fundraising events organised by the Town Council. Greenham Trust has agreed to match-fund the amount raised, increasing the total benefit to Berkshire Youth.

4. Governance and Management

The Trustees of the Mayor of Newbury's Charitable Trust are appointed by Newbury Town Council. They comprise the Mayor, the Deputy Mayor and ex officio, the Civic Services Manager. All funds are held and managed in accordance with Charity Commission regulations and the trust's governing document.

5. Acknowledgements

The Trustees wish to thank all donors, event organisers, volunteers, and attendees who supported the Mayor of Newbury's Charitable Trust in 2025/26.

JA

Civic Services Manager

01 06 2026

Policy and Resources Committee – Health & Safety Report June 2026

Introduction

This report should be read in conjunction with the Annual Report Health and Safety Report

Fire Safety

Town Hall: A new Fire Risk Assessment (FRA) has been commissioned and is scheduled for 10 July 2026. Recommendations arising from the assessment will be reviewed and incorporated into the Council's compliance programme.

Victoria Park Café: The Fire Risk Assessment has been completed and any recommendations are being incorporated into operational arrangements.

Facilities Supervisor

The Facilities Supervisor commenced employment on 28 May 2026. A key priority is the establishment of a comprehensive compliance and asset management framework across all Council facilities and operational sites.

- Review of all risk assessments
- Review of statutory compliance records
- Creation of a central compliance register
- Development of inspection schedules
- Review of contractor management arrangements
- Audit of health and safety documentation
- Establishment of cyclical inspection programmes

Play Area Inspection Programme – Moderate Risk Actions

Site	Issue	Current Position
Bodin Gardens	Unauthorised skate ramps	Removed
Christie Heights	Broken glass	Site secured and monitored
City Recreation Ground	Loose fixings on multiplay unit	Re-inspection required
City Recreation Ground	Failed weld on see-saw	Equipment removed from use pending repair
City Recreation Ground	Missing zipwire locking device	Replacement required
Dickens Walk	Surfacing gaps	Repair or replacement required
Digby Road	Exposed swing foundations	Temporarily mitigated and monitored
Fifth Road	Cable runway stop position	Adjustment required

Victoria Park	Missing zipwire locking device	Replacement required
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Officer Training:

The Civic Services Manager has completed their IOSH Managing Safely Course and achieved 100% in their assessment

Forward Priorities

- High Priorities:
 - Complete Town Hall FRA and implement recommendations
 - Complete compliance framework review
 - Establish central compliance register
- Medium Priorities
 - Complete identified Play Area Repairs (underway)
 - Review and update corporate risk assessments
 - Implement standardised contractor management procedures
- Low Priorities
 - Develop a formal Health and Safety Management System
 - Maintain a staff H&S training matrix

Overall Assurance

Members can take reasonable assurance that key health and safety duties continue to be discharged. The appointment of the Facilities Supervisor provides an opportunity to strengthen governance, compliance oversight, record keeping and operational resilience through a structured compliance framework.

Newbury Town Council Annual Meeting – Health & Safety Report (2025/26)

Introduction

This report provides an overview of the Council's health and safety compliance and risk management arrangements over the past municipal year. It confirms that key statutory duties are being met and that proportionate systems are in place to manage risk across Council services, assets and facilities.

Memorial Safety Management

A **structured programme of memorial inspection and testing** is now being implemented across all Council-managed cemeteries.

- Memorials are being inspected in accordance with:
 - *Health and Safety at Work etc. Act 1974*
 - *Occupiers' Liability Acts 1957 and 1984*
 - Ministry of Justice / ICCM guidance on memorial safety
- The programme includes:
 - Visual inspections and stability testing
 - Risk-based categorisation of memorials
 - Recording and tracking of defects
 - Making safe where immediate risks are identified

This establishes a **defensible, systematic approach** to managing memorial safety and public risk.

Tree Safety and Management

The Council continues to undertake **ongoing tree audits and inspections** across its estate.

- Inspections are carried out in line with:
 - *Occupiers' Liability Acts 1957 and 1984*
 - *Health and Safety at Work etc. Act 1974*
 - Industry guidance (e.g. National Tree Safety Group principles)
- The approach includes:
 - Regular condition surveys
 - Risk-based inspection frequencies
 - Identification and prioritisation of remedial works
 - Use of qualified arboricultural contractors where required

This ensures the Council is maintaining a **proportionate and legally robust tree risk management regime**.

Play Area Inspections

All Council-owned play areas are **subject to a comprehensive inspection regime**, which is currently up to date.

- Inspections align with:
 - *Health and Safety at Work etc. Act 1974*
 - *Provision and Use of Work Equipment Regulations 1998 (PUWER)* (where applicable)
 - *British Standards EN 1176 and EN 1177* (play equipment safety standards)
- The inspection regime includes:
 - Routine visual inspections
 - Operational inspections
 - Annual independent inspections

Defects are recorded and addressed through a **planned maintenance and repair programme**, ensuring continued safe use.

Council Offices and Facilities Compliance

All Council buildings and facilities have been inspected and managed in accordance with relevant statutory requirements.

Fire Safety

- Fire Risk Assessments (FRAs) are in place and reviewed in accordance with:
 - *Regulatory Reform (Fire Safety) Order 2005*
- Actions arising from FRAs are tracked and implemented

Workplace Safety

- Compliance with:
 - *Health and Safety at Work etc. Act 1974*
 - *Workplace (Health, Safety and Welfare) Regulations 1992*
- Includes:
 - Safe working environments
 - Welfare provision
 - Maintenance of premises

Electrical and Equipment Safety

- Systems maintained in line with:
 - *Electricity at Work Regulations 1989*
 - Portable Appliance Testing (PAT) regimes

Risk Management

- General risk assessments undertaken in accordance with:
 - *Management of Health and Safety at Work Regulations 1999*

Strengthening Operational Oversight – Facilities Supervisor

The Council is in the process of recruiting a **Facilities Supervisor**, who will provide **dedicated operational oversight of health and safety across Council assets and services.**

This role will:

- Coordinate day-to-day health and safety compliance across all sites
- Ensure inspections (memorials, trees, play areas and buildings) are **scheduled, recorded and followed through**
- Monitor contractor compliance and safe systems of work
- Maintain risk assessments, inspection logs and compliance documentation
- Act as a central point of accountability for operational health and safety delivery

Anticipated Benefits

The introduction of this role will deliver several organisational benefits:

- **Improved compliance assurance:** clearer ownership of statutory duties and inspection regimes
- **Consistency and standardisation:** uniform processes across all facilities and services
- **Stronger audit trail:** better record-keeping and evidence for internal and external audit
- **Proactive risk management:** earlier identification and resolution of hazards
- **Operational efficiency:** reduced duplication and clearer coordination of works and inspections
- **Enhanced resilience:** reduced reliance on dispersed responsibilities across multiple officers

Overall, this strengthens the Council's ability to demonstrate a **robust, managed and auditable health and safety framework.**

Training and Competence

The Council has continued to strengthen staff competence in health and safety through a structured programme of training aligned to operational risk areas.

- All staff have completed introductory to health and safety training, ensuring a baseline understanding of responsibilities, hazard awareness and safe working practices.
- The Civic Services Manager is currently undertaking and IOSH Managing Safely qualification, with the Parks and Open Spaces Supervisor having successfully completed this course
 - This provides a recognised standard in:
 - Risk assessment and control
 - Incident investigation
 - Legal compliance and responsibilities
 - Managing workplace safety systems
- Tree inspection competence has been enhanced, with four members of staff trained in tree inspections/audit techniques, typically aligned to industry-recognised training such as:
 - Basic Tree Inspection or Tree Survey training covering:
 - Identification of defects and hazards
 - Risk zoning and inspection frequency
 - Recording and prioritisation of works
- Memorial safety testing capacity has been significantly strengthened, with six staff now trained in memorial inspection and stability testing, in line with ICCM guidance.

Benefits of Training Investment

This programme delivers clear operational and governance benefits:

- Competence-based compliance: ensures the Council meets its legal duty to provide competent persons under the Management of Health and Safety at Work Regulations 1999.
- Reduced reliance on external contractors for routine inspections, improving cost efficiency
- Improved consistency and quality of inspections across sites
- Faster identification and resolution of risks, reducing likelihood of incidents
- Stronger defensibility in the event of claims or audit scrutiny
- Organisational resilience, with knowledge distributed across multiple staff rather than held by individuals

Overall, The Council is moving toward a skilled, self sufficient operational model, supported by targeted external expertise where required.

Overall Assurance

Based on the above:

- A **structured and compliant approach** to health and safety management is in place
- Key risk areas (memorials, trees, play areas, buildings) are **actively monitored and managed**
- The Council is meeting its **statutory duties and adopting recognised best practice**
- Further strengthening is being delivered through enhanced operational oversight

Forward Priorities

- Continue roll-out and documentation of memorial inspection programme
- Maintain cyclical tree inspection and remedial works programme
- Ensure ongoing compliance of play areas and facilities
- Embed the Facilities Supervisor role and associated systems
- Continue monitoring legislative changes and best practice guidance

Conclusion:

The Council can take reasonable assurance that its health and safety responsibilities are being discharged effectively, with appropriate systems in place to manage risk and protect the public, staff and assets, and with further improvements being implemented to strengthen operational delivery and oversight.

Newbury Town Council

Work Programme for Policy and Resources Committee Meetings 2025-2026

Standing Items on each (ordinary meeting) agenda:

1. Apologies
2. Declarations and Dispensation
3. Approval of Minutes of previous meeting
4. Questions/ Petitions from members of the Public
5. Questions/ Petitions from Members of the Council
6. Health and Safety Report
7. List of Payments
8. Income and Expenditure/ Budget Monitoring Report
9. Debts over £500 and more than three months old
10. AWG report (if met)
11. Internal & external audit reports
12. Authorisation of grants under £25,000 (as applicable)
13. KPIs report
14. Report to P&R when the Unreasonable, Persistent or Abusive Complainants policy has been invoked.
15. Update on Strategy Action Plan

Meeting Date	Item
June/July	KPI's
	Review Working Groups and their membership (AWG)
	Mayor of Newbury's Charitable Trust
	Report from grants Sub-Committee (re June meeting)
	Internal Auditor – appoint / reappoint annually (FR's 3.7 & 3.8)
October	Prep for Budget/ Strategy
	Risk management strategy and Strategic risk register
	Investments / Fixed Term Interest Accounts (FR's 15.6)
	Receive report from Climate Emergency Working Group
	To receive a report from the Staff sub-Committee, if any
	Bank Mandate – review (FR's 1.7.1)
	Banking Arrangements/Payment Methods – review (FR's 8.1, 8.3, 10.5, 11.1. 12.2, 16.3)
	Financial Regulations Review
January	Budget
	Ear-Marked Reserves
	Report from Grants subcommittee (if met)
April	Write off bad debts.
	Recommendations to Full Council re Council Strategy Review

Forward Work Programme -

Internal Audit Recommendations 2025/26

Quarter	Ref	Recommendation	Progress	Outcome
1	R1	<p>Financial Regulations Review Financial Regulations and consider separating into Financial Regulations and Financial Procedures.</p>	Closed	<p>P&R mins 143 – 13/10/2025 / Full – Oct 2025 Leave the Financial Regulations as one document. Do not separate into regulations and procedures. Leave within the Regulations (MRxx) and (NTC) to provide a permanent record of whether taken from the Model Regulations or an NTC Regulations</p>
1	R2	<p>Confidential Matters The Council’s use of Confidential Minutes is incorrect. All minutes must be published and in the public domain. The correct way of managing this process is as follows: <ul style="list-style-type: none"> a) A Confidential Matter is added to the Agenda of a meeting i.e. Staff Salary review b) The Matter is discussed under Suspended Standing Orders with Press & Public excluded. c) A ‘Confidential & Privilege’ report is written up as a referenced Appendix to the Minutes </p>	Closed	<p>P&R mins 145 – 13/10/2025 / Full – Oct 2025 Implemented</p>
1	R3	<p>Councillor Substitution It is our opinion that ‘Substitution’ of Members may only be used at the Principal Authority level and not by Town and Parish Councils. We suggest that the Council discontinues the use of ‘Substitution’</p>	In progress (CEO)	<p>P&R mins 144 – 13/10/2025 / Full – Oct 2025 The CEO to provide the Committee with additional information from NALC and SLCC to support this decision.</p>
1	R4	<p>Council Policies We suggest the Council drafts a standardised portfolio of Policy documents, to meet the Council’s current and ongoing requirements. To include: <ul style="list-style-type: none"> 1) GDPR Policies 2) Privacy Policy 3) Burials Policy 4) Transfer of Exclusive right of Burial Policy 5) Shallow Graves Policy 6) Memorial Testing Policy 7) Memorial Policy 8) Cemetery Rules & Regulations Policy </p>	In progress (CEO)	<p>P&R mins 158 – 13/10/2025 The Committee would like more time to consider policies in greater detail prior to their adoption. Two members to be allocated to each policy by the CEO, for the purposes of consultation. Members to be from the P&R Committee and its regular Substitutes, excluding The Mayor. These allocations to include: <ul style="list-style-type: none"> a. Equality, Diversity & Inclusion – Councillor Elizabeth O’Keeffe b. Information Technology – Councillors Meg Thomas and Vaughan Miller c. Privacy Policy – Councillor Andy Moore. </p>

		<p>9) Grant Aid Policy 10) Vexatious Complainant Policy 11) Allotment Rules & Regulations Policy 12) Complaints Procedure 13) Biodiversity Policy 14) Terms of Conditions of Hire 15) Safeguarding Vulnerable People & Children Policy 16) Modern Slavery Act 17) Anti Money laundering policy 18) Social Media & Electronic Communication Policy</p>		<p>Other allocations to be at the CEO's discretion. Reviewed policies to be brought to the January Policy & Resources Committee for adoption.</p>
1	R5	<p>GDPR Policies & Procedures We strongly encourage the CEO to draft an appropriate suite of GDPR and Data Protection policies for Scrutiny and onward Approval by Council Members. Further, a Document Retention policy should be drafted and maintained by the CEO to ensure that all council documentation, either electronic or had copy is secured and maintained appropriately and for the correct period of time.</p>	<p>In progress (CEO)</p>	<p>P&R mins 158 – 13/10/2025 Finalise & adopt GDPR & Data Protection Policies. Conduct Data Protection Impact Assessment Approve & Implement Data Retention Policy</p>
1	R6	<p>Cyber Essentials Certification Please note that the UK Government is increasingly focused on cyber security and will be bringing new legislation which will require a more stringent approach to this area of Corporate Governance to all government bodies. We strongly encourage the Chief Officer and the Council Members to work towards Cyber Essentials Certification during the 2025-26 financial year, as we are advised that this will become a minimum requirement for all Councils in England & Wales in the near future.</p>	<p>In progress (RFO)</p>	<p>P&R mins 158 – 13/10.2025 Update: RFO spoken with Equity. Sum allowed within an EMR for P&R Ratification. To take forward, with this ratification.</p>
1	R7.1	<p>Banking The RFO and Chief Officer should investigate alternative investment options for the Council to reduce the risk of having the majority of the public funds under the Council's management placed with one financial institution.</p>	<p>Closed / Annual Review</p>	<p>P&R mins 146 – Oct 2025 The committee resolved not to diversify further at the present time, but to keep under annual review as part of the Council's Treasury Policy</p>
1	R7.2	<p>Banking – Treasury Policy</p>	<p>In progress (RFO)</p>	<p>P&R / council – October 2025 meetings</p>

		The RFO should review the Treasury policy and ensure that this is brought up to date in light of any decisions made in recommendation R7.1		
1	R8	Credit Card A credit card rather than a debit card should be utilised to make all online purchases with immediate effect. This will provide the Council with the extra protection of the Credit Card Charge Back scheme.	In progress (RFO)	P&R mins 147 – Oct 2025 <ul style="list-style-type: none"> The RFO to investigate an NTC Credit Card, and subject to an appropriate card being identified, to apply for it, subject to consultation with the Chair of P&R. The management team to recommend protocols, card holders and card limits for Committee approval.
1	R9.1	Risk Management The CEO, RFO and Members should ensure that a reasonable and proportional approach is implemented in respect of all the Council's Risk Management requirements. A robust and proportionate framework should be developed.	Closed	P&R mins 158 – Oct 2025 Addressed.
1	R9.2	Strategic Risk Register We take this opportunity to remind the CEO, RFO and Members that it is a statutory requirement to Review and Readopt the Council's Risk Register(s) at least once annually, recording the Readoption in the Approved and Published Minutes in the corresponding Full Council or Committee Meeting	Closed	P&R mins 158 – Oct 2025 Noted and practiced
1	R10	Safeguarding Policies & Procedures The CEO must ensure that proper Safeguarding Policies and Procedures are implemented expediently and maintained thereafter.	In progress (CEO)	P&R Mins 158 – Oct 2025 / Full Safeguarding Policy to be adopted Safeguarding Lead to be appointed Staff / Volunteers to be provided with Lvl1 safeguarding training.
1	R11	Playground & Recreation area Risk Management Policy The CEO and the Parks & Open Spaces Supervisor should draft a reasonable and proportionate Playground & Recreation area Risk Management Policy for scrutiny and approval by Council Members.	In progress (CEO)	P&R mins 158 – 13/10/2025 / Full To approve draft policy
1	R12	Contracts of Employment The CEO and Members should consider issuing all employees with the latest NALC model contracts, amended to reflect individual's terms of employment, to ensure that the contracts	In progress (CEO)	P&R mins 158 – 13/10/2025 / Full To consider in discussion with HR Provider and discuss with Staff Sub.

		are compliant with current employment legislation which has been updated recently.		
1	R13	Fixed Asset Register The CEO, RFO and Members should consider acquiring the Rialtas Fixed Assets module for the Omega Accounting Software. This enables Assets to be added to the Register directly from the Purchase Ledger and Cashbook and direct input into the Annual Return at the year	In progress (RFO)	P&R – mins 158 – 13/10/2025 / Full Update SharePoint and Rialtas Software being compared in consideration of needs of council. Funds set aside in an EMR.
1	R14	Website Development The CEO, RFO and Members should consider a reimplementaion of the Council’s official website rather than a costly redesign, ensuring that the new website is fully compliant with current Accessibility Legislation. The Council has all the information it needs to populate a new website, and this could be achieved in a relatively cost effective and efficient manner.	In progress (CEO)	P&R – mins 158 – 13/10/2025 – Full <ul style="list-style-type: none"> Information not logically organised, can be difficult to navigate Not compliant with current accessibility legislation Whilst finance information published, no ‘Finance’ tab and info cannot be identified without a search – addressed. Funds set aside in the budget & EMR.
2	R15	Procurement The RFO and CEO should develop a formal Policy for the management of all competitive quotations and tenders. Which stipulates how such procurements are to be managed by the Council alongside the currently adopted Standing Orders and Financial Regulations. We recommend that a structured approach by value is utilised and have provided the RFO templated documentation for consideration and review.	In progress (RFO)	P&R – mins 158 – 13/10/2025 / Full <ul style="list-style-type: none"> E.g. Strengthen impartiality of procurement process for quotes over £3,000. E.g. Draft procurement guidance to support Contract Finder – for Tenders
3	R16	Procurement The RFO and Chief Officer should Consider producing a Summary Sheet for each significant procurement to be used as a supporting document index. This can provide invaluable support for finance staff and for the purposes of Internal and External audit. (Q4 renamed R17)	In progress (RFO)	P&R / council – October 2025 meetings <ul style="list-style-type: none"> E.g. To record centrally, comparative quotations for each significant procurement, value to be confirmed.