

WHPC Meeting 6th October 2026

Agenda Item 26/253

Finance Working Group

1. **Purpose:** To note the External Auditor's Interim report for the year ended 31 March 2026.

2. **WHPC Annual Return for 2025-6**

At the WHPC meeting on 2nd June 2026 it was reported (Minute 26/148) that the Internal Audit (Review of the effectiveness of the system of internal control) had been completed and the internal report had been circulated to Councillors for consideration. No matters of concerns had been identified during the audit.

Councillors completed and unanimously resolved to sign the Annual Governance Statement and Accounting Statement for 2025-26 (published on the WHPC website) (Minutes 26/150+26/151).

3. **Challenge to WHPC Annual Return for 2025-6**

It was reported to the WHPC meeting held on 1st September 2026 that an Objector had submitted a challenge to the External Auditor against the WHPC Annual Return for 2025-2026.

Progress to date:

- a. The Auditor has acknowledged receipt of the challenge.
- b. The Parish Council awaits the External Auditor's decision as to eligibility of the challenge objections and whether they are accepted for consideration.

Note: The External Auditor processes challenges received in date order. WHPC is unaware of the number of challenges submitted against Local Councils this year and it maybe some time before the Auditor processes the challenge against the WHPC annual return.

4. **External Audit Interim Report for 2025-26**

- a. On 21st September 2026 WHPC received the External Auditor's Interim Report and Certificate (Section 3 of the AGAR) for the year ending 31st March 2026 (Appendix 1).

The Auditor's "standard" annual review of the WHPC Annual return for 2025-26 identified no matters of concern. The Interim Certificate states:

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

However, the External Auditor was not able to issue a Final Report/Certificate. Their interim certificate explains;

We are unable to complete our review work on the AGAR and supporting documentation as a result of correspondence received in relation to 2025/26 and/or prior years. Once we have finalised our review and completed any additional work arising from that correspondence, a

final report will be provided with the certificate of completion detailing any qualifications and 'other' matters.

Our fee note for the limited assurance review will be issued when we certify completion.

WHPC will receive an invoice (£315+vat) for the annual review when the Auditor has issued their Final Certificate. The invoice will also include additional fees for processing the Objector's challenge to the 2025-26 Return.

b. The Accounts and Audit Regulations 2015 require WHPC to:

- Prepare a "Notice of the Audit and right to inspect the Annual Governance & Accountability Return" which details the rights of inspection of uncertified AGAR (Sections 1, 2 & 3);
- Publish the "Notice" along with the uncertified AGAR (Sections 1, 2 & 3) before 30 September, which must include publication on the authority's website.
- Keep copies of the AGAR available for purchase by any person on payment of a reasonable sum.
- Ensure that Sections 1, 2 and 3 of the published AGAR remain available for public access for a period of not less than 5 years from the date of publication.

As required, the Clerk published the Notice and Interim Report on the WHPC website and Noticeboards on 25th September 2026. As in previous years the fee charged for a copy of the report was set at £20.00. (Note: Previous AGAR and Audit documents remain published on the Council's website.)

5. For consideration:

The Council is asked to:

- a. Note the External Auditor's Interim Report and Certificate (Section 3 of the AGAR) for the year ending 31st March 2026
- b. To confirm the decisions made under Delegated Powers:
 - To set a charge of £20.00 for any person requiring a copy of the AGAR
 - to set the time limit for the period for right of inspection to be a minimum of 1 month.
 - The previous statute required 14 days; but it is now up to the authority to make this decision.

Anne Oliver, Parish Clerk
28th September 2026