

Batheaston Parish Council - Finance Committee
AGAR – External Auditor Documents and Conclusion of Audit

Summary

The Accountability and Governance Annual Return (AGAR) is the annual process of assurance for the Parish Council. We have now completed the process for the financial year to 31st March 2026, and I summarise here the External Auditor's comments and my proposals for response.

The submission was approved at the Council meeting, 9th June 2026.

Internal Auditor's Comments

The recommendations from the Internal Auditor's report (see June Council meeting [paper](#)) were as follows, with my responses:

1. The Clerk has been appointed as RFO (LGA1972 s151). Recommend this be added to the website.

>> RM: complete

2. The Council requires an investment strategy as it has balances of over £100,000. Recommend that an investment policy be adopted as soon as possible to meet requirements

>> RM: to be brought to next Finance meeting, by December 2026.

3. The Council has a number of risk assessments in place but does not have a formal Risk Register adopted. However, Council processes ensure that Council considers outstanding risks and has an Asset and Risk Management Review procedure in place. It is recommended that a formal Risk Register be adopted.

>> RM: to be brought to next Finance meeting, by December 2026.

4. The Council has set up Earmarked Reserves but they are not recorded in the accounts. It is recommended that formal Earmarked Reserves be developed as the General Reserve is reaching its limit (normally 3-6 months of expenditure with a maximum no greater than the precept).

>> RM: substantially complete; £75,000 transferred to the earmarked BSF reserve in June.

5. Location of public land and building assets

Annual publication no later than 1 July in the year immediately following the accounting year to which it relates. Parish councils and port health authorities to publish details of all public land and building assets – either in its full asset and liabilities register or as an edited version. Not currently published. Recommend that the asset register element relating to public land and building assets be published.

>> RM: to be brought to next Finance meeting, by December 2026.

6. The Council has an Accessibility Statement published on its website. (Accessibility Statement / Batheaston Parish Council). Recommend this is updated to include reference to WCAG2.2AA.

>> RM: to do, by December 2026.

7. Note that since September 2020, all parish and Parish councils must have a website that complies with Website Content Accessibility Guidelines (WCAG). As from October 2024 that rating level

changed from WCAG2.1 AA to WCAG2.2AA so that it meets Accessibility Guidelines as set in the Public Sector Bodies Accessibility regulations.

RM: in progress – awaiting completion of accessibility audit, by December 2026.

8. A Freedom of Information Policy is currently being updated. Recommend that this be uploaded onto the website.

RM: to be submitted to October meeting of Council for approval.

External Auditor's Comments

In Section 3, part 2, the “External auditor’s limited assurance opinion”, the Auditors provide the assurance:

“On the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return, in our opinion the information in Sections 1 and 2 of the Annual Governance and Accountability Return 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.”

They reiterate however the comment made by the Internal Auditor above, regarding the General Reserve:

“The smaller authority’s reserves appear excessive as, after accounting for the earmarked reserves, general reserves are greater than net revenue expenditure. A smaller authority has no specific right to accumulate funds via the precept. The smaller authority should ensure that it has regard to the level of reserves held when considering future precept requests and as part of their annual budgeting process. Any earmarked reserves should also be considered and formally approved by the smaller authority.”

Public Notice of Conclusion

Council is required to publish the AGAR Return, and with it, a Notice of Conclusion, indicating that the records are available for inspection. I have done this today, 21st August, at [Finance | Batheaston Parish Council](#).

As the notice pro-forma indicates it is “for the smaller authority must decide how long to publish the Notice for”, and I propose that this be until Friday 16th October; 41 working days.

I have set a fee of £2 for such access, which I believe is fairly standard.

Note also that the AGAR and external auditor reports must be publicly available for 5 years; our website currently shows records back to 2018-19.

Committee is asked to approve:

- The period of publication of the notice, and public access to records, to be until Friday 16th October;
- The fee for access, at £2.

Richard Maccabee,
Parish Clerk and Responsible Finance Officer
14th September 2026