



Annual Governance & Accountability Return 2025/26

Statement Regarding External & Internal Audit Findings

Authority Name: Alwoodley Parish Council (WY0005)

Financial Year Ended: 31 March 2026

1. External Auditor Qualified Opinion Matters (AGAR Section 1)

The External Auditor (PKF Littlejohn LLP) noted in Section 3 of the 2025/26 AGAR that although the Parish Council originally answered **"Yes"** to Assertions 3, 4, and 7 on Section 1, the answers should have been **"No"** due to historical procedural issues:

- **Section 1, Assertion 3 (Compliance with Laws and Proper Practices) & Assertion 7 (Audit Action):**
 - **Auditor Finding:** The council answered "Yes", but should have answered "No" because it did not publish the required explanations for "No" responses associated with the previous (2024/25) audit cycle, and a Chairman had not been formally elected during that period.
 - **Action Taken / Remedial Plan:** The council has updated its website and publishing controls to ensure all statutory audit notices and explanatory documents are published together. A Chairman has since been formally elected in full accordance with statutory requirements.
- **Section 1, Assertion 4 (Exercise of Public Rights):**

- **Auditor Finding:** The council answered "Yes", but should have answered "No" because proper provision for the exercise of electors' rights was not made during the 2024/25 period.
- **Action Taken / Remedial Plan:** The council adhered to Regulation 15 of the Accounts and Audit Regulations 2015 for the 2025/26 accounts by publishing the Notice for the Exercise of Public Rights prior to the start of the inspection period. Controls are in place to ensure ongoing compliance for future cycles.

2. Internal Auditor Findings (Annual Internal Audit Report)

- **Control Objective C (Risk Management Arrangements):**

- **Finding:** Risk assessment and risk management arrangements were not formally reviewed and re-approved by full council during the 2025/26 financial year.
- **Action Taken / Remedial Plan:** The council has since formally reviewed and re-approved the risk assessment, risk management arrangements, and risk assessment policy. A formal schedule is now in place to consistently review the risk register going forward.

- **Control Objective M (Public Rights Notice):**

- **Finding:** Website publication of the public rights notice for the 2024/25 AGAR was not fully evidenced prior to the start of the inspection period.
- **Action Taken / Remedial Plan:** Proper notice was given for the 2025/26 AGAR prior to commencement, and publication schedules are now established for future audit years.

Published by: Jennifer Roberts, Clerk (Proper Officer and Responsible Financial Officer), Alwoodley Parish Council

Date of Announcement: 29 September 2026