

Section 1 – Annual Governance Statement

We acknowledge as the members of West Horsley Parish Council 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:

Assertion to be Agreed	Measures in Place	Check
<p>1 We have put in place arrangements for effective financial management during the year, and for preparation of the accounting statements.</p>	<ul style="list-style-type: none"> a) The Council has appointed an officer to be responsible for the financial administration of the authority in accordance with LGA 1972 s151. b) The Council prepares and approves its budget in a timely manner before setting a precept. c) The Council monitors actual spend against budget throughout the year and takes corrective action where necessary. d) The Council reviews its bank reconciliation statements monthly e) The Council regularly reviews the level and purpose of all Earmarked Reserves and has put in place a General Reserves Policy. 	
<p>2 We maintain an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.</p>	<ul style="list-style-type: none"> a) The Council has in place and regularly reviews its Standing Orders and Financial Regulations b) The Council has practical and resilient arrangements in place to safeguard public money – these are embedded in our Standing Orders c) The Council’s credit card has a defined limit and is cleared monthly by direct debit. d) The Council uses a third party to administer its payroll (Surrey Community Action). Remuneration is approved by Council monthly. Staff salaries are in-line with the Green Book and all LGA pay reviews are implemented. The Council meets its pension obligations (Nest). e) All VAT is correctly recorded by the RFO and reclaimed at least once a year. f) The Council properly maintains its assets and has an up-to-date Fixed Assets Register. g) The Council conducts an annual review of its internal control systems in preparation for its annual governance statement. 	

3	We took all reasonable steps to assure 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.	<p>a) The Council/RFO takes care to exercise the correct legal power when making decisions on payments. The Council does not currently seek to exercise a general power of competence.</p> <p>b) The Council has sufficient strategic policies in place to ensure compliance with statutory regulations. These are reviewed and updated regularly.</p>	
4	We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audits Regulation.	<p>a) The Council is careful to ensure that the exercise of public rights is carried out correctly, including the publication of:</p> <ul style="list-style-type: none"> • Sections 1 and 2 of the AGAR • A declaration that the accounts are 'unaudited' • A statement setting out how and when public rights can be exercised <p>b) A notice of the conclusion of the external auditor's limited assurance review is published on the Council's website within the allotted timeframe.</p>	
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.	<p>a) The Council reviews its Financial Risk Assessment Policy Statement and Financial Risk Assessment documents annually.</p> <p>b) Where necessary, the Council introduces additional internal controls and/or appropriate use of insurance cover.</p>	
6	We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	<p>a) The Council has appointed Mulberry (Local Authority Services) Limited as its internal auditor. Mulberry conducts an interim audit in October/November followed by an internal audit in May/June.</p> <p>b) The RFO ensures that all relevant documents and records are made available to the auditor for examination.</p>	
7	We took appropriate action on all matters raised in reports from internal and external audit.	<p>a) The Council reviews the internal and external audit reports, making sure corrective action is taken on any matters raised. The reviews, matters raised and actions taken are all minuted for future examination.</p>	
8	We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after	<p>a) The Council reviews the internal and external audit reports, making sure corrective action is taken on any matters raised. The reviews, matters raised and actions taken are all minuted for future examination.</p>	

	the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	b) The Council considers if any events that occurred during the financial year have consequences on the authority's finances, and whether those events need to be reflected in the statement of accounts.	
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.	n/a	
10	Digital and data compliance	<ul style="list-style-type: none"> a) All staff and councillors have generic westhorsley-pc.gov.uk email addresses. b) The Council's website has moved to westhorsley-pc.gov.uk. The domain was registered with Nominet and is hosted by Cloudflare. c) A website MOT was conducted in October 2025 and all recommendations for improvement implemented. d) The Council's website meets the Web Content Accessibility Guidelines 2.2 and the Public Sector Bodies (Websites and Mobile Applications) (No 2) Accessibility Regulation 2018. e) The Council publishes and complies with its Model Publication Scheme as required under the Freedom of Information Act 2000. f) The Council's website fully conforms to the Transparency Code. g) All members of staff and councillors process personal data with care and in line with the principles of data protection. h) The Council publishes its Accessibility Statement and Privacy Policy on its website. These documents are updated regularly. i) The Council has an IT and Email Policy which is published on the website. This has been recently updated. 	