AUDITING SOLUTIONS LTD

Wroughton Parish Council

Internal Audit Report (Interim) 2024-25

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Background

Statute requires all town and parish councils to arrange for an independent Internal Audit (IA) examination of their accounting records and systems of internal control and for the conclusions to be reported each year in the Annual Governance and Accountability Return (AGAR).

This report sets out the work undertaken in relation to the 2024-25 financial year during our first review visit to the Council on Wednesday 12th February 2025, together with remote work undertaken at our premises both prior and subsequent to the onsite visit. We thank the Clerk and her staff for assisting the process, providing all necessary documentation to facilitate commencement of our review.

Internal Audit Approach

In conducting our review, we have had regard to the materiality of transactions and their susceptibility to potential mis-recording or misrepresentation in the year-end Statement of Accounts / AGAR. Our programme of cover is designed to afford appropriate assurance that the Council's financial systems remain robust and operate in a manner to ensure effective probity of transactions and to afford a reasonable probability of identifying any material errors or possible abuse of the Council's own and the national statutory regulatory framework. The programme is also designed to facilitate our completion of the 'IA Certificate' in the Council's AGAR, which requires independent assurance over a number of internal control objectives.

Overall Conclusion

In undertaking this, our first review of the Council's accounting and governance controls following our appointment, we have identified a number of areas where we consider that the Council's working practices require strengthening to ensure the accuracy and probity of financial transactions and more effective management of public funds. Detail of the work undertaken to date this year is set out in the following detailed report with resultant recommendations summarised in the appended Action Plan for ease of members' reference.

In accordance with the requirements of the Practitioner's Guide, this report should be presented to the Council: we would appreciate a formal response / update on action taken to address the recommendations set out in the appended Action Plan prior to our final review visit the date of which has yet to be agreed.

Detailed Report

Maintenance of Accounting Records & Bank Reconciliations

The Council's accounting records are maintained in the Rialtas Omega software with the main financial transactions conducted through the Co-op Current and Deposit accounts, with daily automatic account transfers between the two to maintain an end-of-day balance of £5,000 in the former account: transactions are consequently recorded in a single cashbook in Omega with no need to record the automatic inter-account daily transfers. Further deposit accounts holding surplus funds are in place with the Nationwide Building Society, Unity Trust Bank and CCLA Public Sector Deposit Fund (PSDF).

Our objective here is to ensure that the accounting records are being maintained accurately and currently and that no anomalous entries appear in cashbooks or financial ledgers. We have consequently: -

- Ensured the accurate carry forward of closing trial balance detail in Omega for the prior year to the current year's Omega records;
- Verified that the financial ledgers remain "in balance" for 2024-25 at the current date;
- Examined transactions in the Co-op accounts for April and September, also endeavouring to verify those recorded in the Omega December 2024 cashbook (see below for further comment in that respect);
- Examined and agreed transactions on the other three accounts for the year to 31st December 2024, noting that the monthly PSDF interest is paid directly into the Co-op Current account; and
- Checked and agreed detail on all accounts bank reconciliations on 30th April and September 2024.

In endeavouring to check and agree the Co-op account transactions for December 2024 subsequent to our visit, we have noted a few seemingly anomalous transactions with entries dated November rather than December 2024: in view of these, we have also looked at the January 2025 cashbook entries noting that all payments recorded in that month's cashbook are dated December 2024.

Normal book-keeping practice is to record cheque payments in cashbooks on the date(s) that the cheques are physically drawn, with payments by direct debit (DD), BACS or online being recorded only on the date that the payments appear on bank statements. Similarly, bank deposits should be recorded in the cashbook on the date of deposit (i.e. physical paying-in), whilst direct credits should be recorded on the date they appear on the bank statements thereby simplifying the task of undertaking month-end bank reconciliations.

The Council has adopted the NALC model Financial Regulations (FRs) in May 2024: these require (Para 2.2 refers) that a non-signatory member should, at least once quarterly, review and sign-off the bank reconciliations and supporting bank statements. We are pleased to note that reconciliations are printed and held on file, also being presented and adopted periodically by the Finance and General Purposes Committee: however, we have seen no evidence to confirm that they have been subjected to independent scrutiny and sign-off in line with the above requirement.

Conclusions and recommendations

As indicated above, the manner in which day-to-day financial transactions are recorded in the Omega cashbooks should be brought into line with standard practice, with transactions, other than cheque issues or direct banking of cash and cheques, recorded in the cashbooks on the date the transactions appear on the bank statements. As also indicated above, bank reconciliations should be subjected to periodic evidenced review and sign-off.

R1. The recording of cashbook transactions in Omega should be undertaken as detailed in the body of the report, entries being recorded appropriately in the month and on the date that they appear on bank statements.

R2. To ensure compliance with the requirements of the adopted Financial Regulations (Para 2.2 refers), bank reconciliations on all accounts should be subjected to evidenced review and formal sign-off, together with the underlying bank statements at least once quarterly.

Review of Corporate Governance & Regulatory Framework

Our objective here is to ensure that the Council has a robust regulatory framework in place, that Council and Committee meetings are conducted in accordance with the adopted Standing Orders (SOs) and that, as far as we are reasonably able to ascertain as we do not attend meetings, no actions of a potentially unlawful nature have been or are being considered for implementation.

We are pleased to note that the Council has adopted both SOs and FRs in line with the NALC model documents duly tailored to the Council's own specific requirements. During the course of our visit, we drew the Clerk's attention to the relatively recently publication (Summer 2024) of a revised and significantly altered update to the NALC model FRs and urge that, in due course, these be acquired and adopted by the Council, suitably amended, where appropriate, to meet local circumstances.

We have reviewed Council and Committee minutes, excluding those relating to Planning matters, for the financial year to date reading those, as published on the website, to ensure that the Council has neither considered nor is considering taking any actions that may result in ultra vires expenditure being incurred and are pleased to record that no such issues have been identified.

The Council is required to publish the external auditor's certificate on its website annually: we note that the Council has, to date, only received a "holding" statement from PKF Littlejohn and is still awaiting the formal sign-off of the 2023-24 AGAR: we will check on progress at our final review for the year and trust that the position will be resolved satisfactorily in the near future.

We are pleased to note that the Council has published the statutorily required Notice of Public Rights for the requisite 30 working days.

Conclusions and recommendation

We shall undertake further work in this area at our final review visit extending our review of minutes for the remainder of the financial year and as indicated above, checking the current position on the external auditor's certification of the 2023-24 AGAR.

R3. The Council should acquire and adopt the latest version of the NALC model Financial Regulations as soon as practicable, adapting the document appropriately to meet the Council's local circumstances.

Review of Expenditure

Our aim here is to ensure that: -

- Council resources are released in accordance with the approved procedures and budgets;
- Payments are appropriately supported, 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;
- All discounts due on goods and services supplied are identified and appropriate action taken to secure the discount;
- An official order has been raised on each occasion when one would be expected;
- The correct expense codes have been applied to invoices when processed; and
- VAT has been appropriately identified and coded to the control account for periodic recovery.

We have discussed with the Clerk the procedures in place for the placement, approval and release of funds and consider them generally sound with members initialling invoices as evidence of their scrutiny and approval for payment. We note that members are provided with a schedule of payments for approval, although we understand that some concerns have been expressed regarding its format and content. We also note the Clerk's intention to fully implement the Omega Purchase Ledger module from April 2025, which should provide a more detailed schedule of payments to be approved for payment.

To ensure compliance with the above criteria, we have selected a sample of 44 payments processed through the accounts during the year to 31st December 2024: our test sample totals £293,160 equating to 56% by value of non-pay related payments in the year to that date. Endeavouring to trace the invoices in the relevant lever arch files has proven extremely difficult as, whilst generally filed in alphabetical order month by month, we have been unable to trace 21 of those in our test sample: we have provided the Clerk with detail of those not yet traced requesting that they either be found, scanned and forwarded for our review in advance of our final visit, or be provided in hard copy format at that time.

We are pleased to record that, in working through the files of paid invoices, those held on file bore evidence of members scrutiny and initialling. With the ever-increasing incidence of internet fraud affecting bank accounts and to afford greater protection to staff against any potential allegation of untoward activity, we suggest that an appropriately designed rubber certification stamp be acquired and affixed to every invoice / purchase supporting document. We have discussed this with the Clerk who has agreed to arrange for acquisition of a suitably designed certification stamp. The certificate should ideally incorporate the following information: -

- Initials of clerk or staff member confirming receipt of goods and services and arithmetical accuracy of the invoice;
- Unique sequentially applied reference number of the invoice – this could either be recorded in the cashbook as if it were a cheque number or, with use of the purchase ledger assigned processing number;
- Where applicable, the official order number;
- Cost Centre(s) and code(s)to be charged with the expense;
- Net value and VAT elements of the payment;
- Date of approval for payment;
- Initials of member(s) approving the payment; and
- Date of payment.

Additionally, to simplify the task of tracing paid invoices, we suggest that they be filed in the month the payment is made or physically clears the bank account.

We are pleased to note that VAT reclaims are prepared and submitted to HMRC for repayment at the end of each quarter and have checked and agreed detail of the final 2023-24 quarter and first two quarterly reclaims prepared and submitted for 2024-25 to the underlying control account in the financial ledger with no issues arising.

Conclusions and recommendation

To simplify the process for staff (and us) in tracing invoices in the event of a query, a unique sequential processing number (similar to a cheque number) should be allocated to every payment docket with that number also recorded as part of the Omega data entry process in the Omega cashbook "Reference" column as though it were a cheque number. Alternatively, the Purchase Ledger sequential transaction numbers should be recorded on the invoices / payment documentation with those invoices, etc filed in that order in the month of payment.

Consideration should also be given to the acquisition of a suitably designed certification stamp as detailed in the body of the report, that certificate being placed on every invoice / payment document.

We will extend our test sample to include payments in the last three months of the year at our final visit, also, if not provided previously, checking the above as yet untraced invoices paid to 31st December 2024 and ensuring the appropriate preparation, submission and recovery of the final 2024-25 quarter's VAT reclaim.

R4. Care should be taken to ensure that copies of all invoices / payment documents are held on file for audit inspection, also ensuring that they are filed in an appropriate and clearly traceable manner, ideally using unique sequential numbers as indicated in the body of the report.

R5. In line with best practice and to demonstrate the effective discharge of members' fiduciary responsibilities, a suitably designed certification stamp should be acquired and be affixed to every invoice / purchase document including detail as indicated in the body of the report with each document being signed off accordingly by a reviewing and certifying councillor.

Assessment and Management of Risk

Our aim here is to ensure that the Council has put in place appropriate arrangements to identify all potential areas of risk of a financial, governance and health / safety nature, whilst also ensuring that appropriate arrangements exist to monitor and manage those risks in order to minimise the opportunity for their coming to fruition.

We note that the Council has a formal Risk Management Policy in place which was reviewed and re-adopted during 2023-24. We have reviewed the resultant document and consider it generally appropriate for the Council's present requirements, although we feel that it could beneficially be expanded in certain areas. Consequently, we have provided the Clerk with a slightly more detailed form of risk register that is in use by a number of our clients suitably tailored to their own specific circumstances and suggest that, when the Council's own register is next subjected to review, which we understand is planned to take place before the close of the current financial year, an amalgam of the existing and provided document be applied to further strengthen the existing document.

We have examined the Council's 2024-25 insurance policy arranged through Aviva noting that appropriate Public and Employer's Liability cover are both in place at £10 million, together with

Fidelity Guarantee (FG) cover of £0.15 million and a raft of buildings, equipment and contents cover also in place. With almost £1 million currently on deposit in the Council's various bank accounts, the current level of FG cover falls well below the level that was recommended by the former Audit Commission (i.e. the year-end balance plus a half-year's precept): consequently, we suggest that consideration be given to increasing the level of FG cover accordingly.

Conclusions and recommendation

The Council must ensure that the existing risk register is formally reviewed and re-adopted prior to the close of the current financial year to ensure compliance with the requirements of "The Practitioner's Guide": as indicated in the body of the report, we consider that the existing document would usefully benefit from further expansion.

Given the high value of funds currently retained in bank accounts, we urge that the Council reviews and considers increasing its FG cover bringing it more closely into line with the former Audit Commission guideline.

R6. The Council should ensure that the Risk Register is reviewed and re-adopted prior the current financial year-end, also expanding it in certain areas to cover, inter alia, further governance related matters.

R7. The Council should consider increasing the existing level of Fidelity Guarantee cover to a more realistic level given the level of funds held in the various bank accounts.

Budgetary Control and Reserves

Our objective here is to ensure that the Council has a robust procedure in place for identifying and approving its future budgetary requirements and level of precept to be drawn down from Wiltshire Council: also, that an effective reporting and monitoring process is in place. We also aim to ensure that the Council retains appropriate funds in general and earmarked reserves to finance its ongoing spending plans, whilst retaining appropriate sums to cover any unplanned expenditure that might arise.

This visit occurred in advance of the Council's final minuted determination and adoption of its budgetary and precept requirements for 2025-26.

We note that members are periodically presented with budget reports during the year with discussion on any significant or apparent areas of overspend: we have viewed the latest Omega budget report at 31st January 2025, which records income as standing at 121% and expenditure at 89% of the approved budget for the year.

Conclusions

We are pleased to record that no issues arise in this area warranting formal comment or recommendation at this stage of our review. We will, at our final visit, ensure the appropriate and formal recording of the approved precept value for 2025-26, also reviewing the year-end budget outturn and considering the appropriateness of the year-end retained reserves to meet the Council's ongoing revenue spending requirements and development aspirations.

Review of Income

Our objective in this area is to ensure that the Council identifies and recovers all income to which it is entitled and has appropriate arrangements in place to ensure its timely recovery: income arises from a variety of sources, with the controls over the following examined by us to date.

Allotments

The Council uses the Rialtas allotment software to manage allotments including the raising of sales invoices and ensuring recovery of income due. We have examined the control report generated by the software with no issues arising at the present time, subject to the below issues in relation to "unpaid debt". We will undertake further work in this area at our final visit ensuring that all rents have been paid and in a timely manner.

Unpaid debt

We have examined the 2 Omega Sales Ledger records (General and Allotments) of unsettled debts at 31st January 2025 noting the existence of 6 "General" debts relating to invoices raised prior to 30th April 2024, together with 1 "unmatched" receipt dated 4th April 2022. The Allotments ledger shows 4 2024-25 rents as remaining unpaid at the present date, together with 3 "unmatched" receipts dating from 2023.

Urgent action should be taken to pursue all "long-standing" debts (i.e. those over 3 months old) and to clear the "unmatched" receipts from the ledgers coding the income to appropriate income codes.

General

Finally in relation to income, we have examined the nominal income codes ensuring that, as far as we are reasonably able, income due to the Council has been received and coded appropriately for the year to date.

Conclusions and recommendation

Whilst no significant concerns arise in this area currently, appropriate and urgent action arrangements should be put in place and be taken to pursue and recover all long-standing debts, whilst also appropriately clearing the few "unmatched" receipts from the Sales Ledger,

We will undertake further work in this area at pour final visit.

R8. Positive action should be taken to pursue and ensure recovery of the few long-standing unpaid Sales Ledger invoices, also reviewing and clearing the "unmatched" receipts to appropriate nominal account codes.

Petty Cash Account and Cash Income

We are required, as part of the AGAR IA Certification process, to examine the operative controls over any petty cash account and / or other cash holdings. Accordingly, we note the existence of a single petty cash account held in the Council office that is also used to finance and ad hoc library expenses.

Consequently, we have checked the physical petty cash holding on the day of this interim visit which stood at £24.20. The Omega petty cash account in operation records an opening balance of £291.58 for the year (i.e. on 1st April 2024) with a single entry of expenditure in July 2024 totalling £241.58 leaving a residual balance of £50.00 in the Omega accounts. No formal record appears to have been maintained previously scheduling the expenses incurred, although 17 invoices and till receipts since 1st April 2024 are held in the petty cash tin totalling £190.96 together with many other till receipts pre-dating the current financial year.

We also note that the library receives occasional cash income by way of late return "fines", etc. Detail is recorded in a handwritten record and handed over to the Council office staff weekly for banking. We have discussed the controls in place over the safe keeping of such cash income advising that to protect all staff, any such funds should be physically checked and agreed to the collection record at both the start and end of each day, ideally with the record signed accordingly confirming the cash holding. We have also suggested that, again to safeguard staff, when the cash is handed over to the Council office staff for banking, the receiving officer should also sign confirming receipt of the total funds for banking.

Conclusions and recommendations

We have discussed the position in relation to the petty cash holding with the Clerk advising that appropriate financial records should be maintained, ideally in spreadsheet format, recording an opening balance, detail of subsequent individual transactions identifying the payee, nature of payment, net amount and any VAT element of the payment (the VAT is recoverable and should be analysed appropriately when posting detail to Omega). Ideally, the account should be operated on an "imprest" basis with a pre-determined holding value (say £50.00 as currently recorded in the Omega cashbook), with periodic reimbursement of expenses incurred to return the cash holding to the "imprest" value. The petty cash spreadsheet and till receipts, etc should then be posted to the main cashbook as with any other trader payment.

The controls in place over the physical receipt and holding of cash income at the library should be strengthened as indicated above, with appropriate evidence maintained confirming the physical cash holding at the start and close of each working day and the transfer of that cash to the Council office for banking.

R9. An appropriate control record of petty cash spending and "top-up" to an agreed "imprest" holding value should be implemented, with appropriate analysis of the individual expenses incurred to facilitate accurate coding of expenditure and identification of all VAT incurred for recovery. The imprest holding value should equate to that in the Omega Petty cash account cashbook.

R10. The recording and routine physical checking of library cash income and its transfer to the Council office for banking should be improved as discussed with the Clerk and detailed in the body of the report.

Review of Staff Salaries

In examining the Council's payroll function, we aim to confirm that extant legislation is being observed appropriately as regards adherence to the Employee Rights Act 1998 and the requirements HMRC legislation as regards the deduction and payment over of income tax and NI contributions. To meet the above objective, we have:

- Checked the gross salaries paid to all staff in November 2024 by reference to the Council's "Establishment record" as provided by the Clerk;

- Ensured that tax and NI deductions have been calculated applying the appropriate tax code and NI Table for the same month;
- Checked that the appropriate pension contribution percentage has been applied to all staff contributing to the LG Pension Scheme, based on their gross salary and any overtime or other enhancements; and
- Ensured that the relevant net salary payments and above deductions / contributions have been paid over to staff, HMRC and the Pension Fund Administrators accurately and in a timely manner.

In checking salary payments to HMRC and the Pension Fund administrators for the financial year to date, we noted that no pension fund contribution had been paid to the administrators for July 2024: we understand that the administrators had also identified this oversight and that payment of the due amount has been made subsequently.

Conclusions and recommendation

In checking the basis of gross salaries paid to staff in applying the 2024-25 national pay award, we note that for those staff working part time, their annual / monthly salaries have been calculated by multiplying the new scale hourly rate for 2024-25 by the contracted weekly hours and by 52 weeks. The NJC circular, announcing the revised annual salaries and hourly rates for each spinal point, indicates that the hourly rate has been calculated by dividing the annual salary by 37 (Full time staff contractual hours) and 52.143 (weeks - i.e. 365 days / 7). Consequently, the Council's part time staff salaries are being underpaid, albeit only marginally.

The easiest way of calculating the gross monthly pay for part time staff is to divide the contracted weekly hours by 37, multiply by the annual salary and divide by 12.

R11. The identified error in calculating the monthly gross pay of part time employees should addressed with the revised monthly gross pay recalculated as indicated in the body of the report as there are, other than in a leap year, 52.143 weeks in a year, not 52.

Investments and Loans

As indicated earlier in this report, the Council has placed surplus funds in three accounts in various banking institutions. We understand that the Council has yet to prepare and adopt a formal Investment Strategy in line with the requirements of the Guidance on Local Government Investments issued by the Secretary of State for Housing Communities and Local Government in 2018 for periods after 1st April 2018 and urge that appropriate action is taken to ensure compliance with the legal requirement for such a document to be promulgated and adopted.

The Council has no loans in place repayable either to or by it.

Conclusions and recommendations

Apart from the apparent need to prepare and adopt a formal Investment Strategy / Policy, no issues arise in this review area currently, although we remind the Council that the Government's Financial Compensation Scheme would only cover losses up to £85,000 should any of the Council's banks "fail".

R12. The Council should prepare and adopt a formal Investment Strategy / Policy as required by the 2018 Guidance on Local Government Investments.

R13. The Council should also, as part of that policy consider the position with regard to banking deposits in excess of £85,000.

Statement of Accounts and AGAR

The AGAR now forms the Council's Statutory accounts subject to external audit examination and certification. Financial detail for inclusion in Section 2 of the AGAR is generated automatically by the Omega accounting software.

As part of this interim review, we have looked at the Omega detail to be fed into the year's AGAR at Section 2 noting that three expense codes (Nos 4060, 4075 and 4171 - Staff expenses, Training and H&S Consultancy fees respectively) have been linked to Box 4 – Staff costs. We also note that the prior year Box 4 detail included £5 and £660 of similar expenses on codes 4060 & 4075 respectively. The Practitioner's Guide requires that only the cost of staff gross salaries and the related employer's oncosts (i.e. employer's NI and pension contributions) should be reported as Staff Costs in the AGAR at Section 2, Box 4. Consequently, when preparing the current year's AGAR, the 2023-24 Box 4 and Box 6 values should be amended to read £348,333 and £403,029 respectively and annotated as "Restated".

Conclusions and recommendation

Care should be taken when preparing the 2024-25 AGAR Section 2 detail to ensure that income and expenditure are recorded accurately in accordance with the reporting requirements set out in The Practitioner's Guide.

R14. The Omega linking of the 3 identified incorrectly linked expense codes should be amended to link them to Box 6 rather than Box 4.

R15. When preparing the 2024-25 AGAR, the prior year (i.e. 2023-24) values at Boxes 4 & 6 should be amended / recorded as detailed in the body of the report.

Rec. No.	Recommendation	Response
Review of Accounting Arrangements and Bank Reconciliations		
R1	The recording of cashbook transactions in Omega should be undertaken as detailed in the body of the report, entries being recorded appropriately in the month and on the date that they appear on bank statements.	
R2	To ensure compliance with the requirements of the adopted Financial Regulations (Para 2.2 refers), bank reconciliations on all accounts should be subjected to evidenced review and formal sign-off, together with the underlying bank statements at least once quarterly.	
Review of Corporate Governance		
R3	The Council should acquire and adopt the latest version of the NALC model Financial Regulations as soon as practicable, adapting the document appropriately to meet the Council's local circumstances.	
Review of Expenditure and VAT		
R4	Care should be taken to ensure that copies of all invoices / payment documents are held on file for audit inspection, also ensuring that they are filed in an appropriate and clearly traceable manner, ideally using unique sequential numbers as indicated in the body of the report.	
R5	In line with best practice and to demonstrate the effective discharge of members' fiduciary responsibilities, a suitably designed certification stamp should be acquired and be affixed to every invoice / purchase document including detail as indicated in the body of the report with each document being signed off accordingly by a reviewing and certifying councillor.	
Assessment and Management of Risk		
R8	The Council should ensure that the Risk Register is reviewed and re-adopted prior the current financial year-end, also expanding it in certain areas to cover, inter alia, further governance related matters.	
R7	The Council should consider increasing the existing level of Fidelity Guarantee cover to a more realistic level given the level of funds held in the various bank accounts.	

Rec. No.	Recommendation	Response
Review of Income		
R8	Positive action should be taken to pursue and ensure recovery of the few long-standing unpaid Sales Ledger invoices, also reviewing and clearing the “unmatched” receipts to appropriate nominal account codes.	
Review of Petty Cash holdings		
R9	An appropriate control record of petty cash spending and “top-up” to an agreed “imprest” holding value should be implemented, with appropriate analysis of the individual expenses incurred to facilitate accurate coding of expenditure and identification of all VAT incurred for recovery. The imprest holding value should equate to that in the Omega Petty cash account cashbook.	
R10	The recording and routine physical checking of library cash income and its transfer to the Council office for banking should be improved as discussed with the Clerk and detailed in the body of the report.	
Review of Staff Salaries		
R11	The identified error in calculating the monthly gross pay of part time employees should addressed with the revised monthly gross pay recalculated as indicated in the body of the report as there are, other than in a leap year, 52.143 weeks in a year, not 52.	
Investments and Loans		
R12	The Council should prepare and adopt a formal Investment Strategy / Policy as required by the 2018 Guidance on Local Government Investments.	
R13	The Council should also, as part of that policy consider the position with regard to banking deposits in excess of £85,000.	
Statement of Accounts and AGAR		
R14	The Omega linking of the 3 identified incorrectly linked expense codes should be amended to link them to Box 6 rather than Box 4.	
R15	When preparing the 2024-25 AGAR, the prior year (i.e. 2023-24) values at Boxes 4 & 6 should be amended / recorded as detailed in the body of the report.	