

Cheselbourne Parish Council Audit – 2025-26

Summary of Audit Checklist Recommendations:

Recommendation 1:

That a reserves policy is created to ensure that the Council has guidance regarding surplus funds.

Whilst the surplus held by the Council is not that large, it is important that there is guidance as to what the limits on the general reserve should be and how this should be managed.

The policy can go further to outline the levels of earmarked reserves that should be held, which would allow the Clerk to move funds into earmarked reserves as and when funding is required, without the need for a separate resolution.

Recommendation 2:

That the Council considers quotes for other auditors for 26/27 to ensure they are getting best value.

It is prudent to review the internal audit arrangements and costings at least every 3 years as per the JPAG/SAAA guidance.

Recommendation 3: That the Councillors undertake GDPR training and that this event is minuted.

It is important that not only does the Council have its GDPR policy in place but that the Councillors understand how it should be applied and its restrictions.

Recommendation 4:

That a retention schedule is created within the Publication scheme.

A retention scheme should be attached to the publication scheme to let the public know how long information will be held for and whether it will then be destroyed or archived. If archived where it can be viewed e.g. The Dorset History Centre.

For instance, minutes should be kept indefinitely, however you may wish to only keep Agendas for a number of years. The key to the length of time that the Council decides to keep information for will depend on its relation to other documents. For example, if the Agenda includes a number of reports and the Council only refers to (see report) in the minutes then the Agendas need to be kept for the same length and stored in the same location as the minutes.

Recommendation 5:

That the FOI policy is uploaded to the website.

It is important that this document is published so that the public know what to expect from the Council regarding GDPR.

Paula Harding
Internal Auditor

