

Cheselbourne Parish Council Audit – 2024-25

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the Council consider the amounts that their assets are insured for, currently they are insured for the purchase value, whereas, replacement value may be much more.

The insurance policy should cover the replacement value of the assets rather than the purchase price. The purchase price is required for the AGAR. It is useful to the Council to have both values on the asset register.

Recommendation 2:

That the Clerks contract is amended to include this increase in hours and SCP rate change and it is included in the audit file next year for checking.

The Clerk hours have been increased and a pay increment awarded. Confirmation was seen in the audit file from the Chairman. The Clerks contract should be updated; this is to protect both the Clerk and Council in the case of any employment dispute.

Recommendation 3:

That the asset register is moved to either the Finance or the Policies part of the website so it is easy to locate.

It is important that parishioners can access information regarding the Councils assets via the website and although this information is published, it is not easy to find nor intuitive where it is located.

Recommendation 4:

That the Council adds the land that the Play area is located and the Village Green where a seat is sited to the asset register. If they are not owned by the Council then details of who the Parish Council leases the land from should be included on the Website.

It is clear from the asset register that the Play equipment that the Council owns is located on a fenced play area and that a bench that the Council owns is located on the Village Green. Neither of these areas is listed in the asset register. If the Council does not own these areas, then there should be some information on the website to show that the assets are licenced by agreement to be situated at those locations. This confirms who has responsibility for their upkeep and safety.

Recommendation 5:

That the correct completed and signed AGAR forms from 23-24 are uploaded. This includes the detailed audit report or recommendation list.

The Council usually complete the AGAR which is for those under a £25,000 turnover. However last year the Council went over this threshold and initially the wrong form was completed. A new form was signed and issued to the external auditor but this has not been uploaded to the website.

Recommendation 6:

That the Public notice is published on the website and easily located.

The notice was agreed and the dates minuted as expected. However, the notice cannot be found on the website as would be expected.

Paula Harding
Internal Auditor