

Dewlish Parish Council Audit – 2024-25

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the agreed copies of the Financial Regulations and Standing Orders are uploaded to the website. (This was also a recommendation in 2023-24)

The documents online were agreed in 2019 and need to be replaced with the two documents agreed in September 24.

Recommendation 2:

That the correct Risk Assessment is uploaded to the website

There is no valid Risk Assessment available to be viewed by the public as the one on the website relates to another Council.

Recommendation 3:

That the insured amounts are reviewed to ensure that they are relevant to any replacement values rather than the asset register values which are based on purchase price

Asset Register values should be based on the purchase price for Parish Councils. There can however be a further column which shows the replacement value of the assets. Insurance policies should be based on replacement value and not the purchase price/value.

Recommendation 4:

That the Village Green is added to the asset register, if the Parish Council owns it. If not then there should be an agreement in place to show why the Parish Council is paying for the maintenance

There is a clear indication that the Parish Council is responsible for the upkeep of the Village Green, therefore it must own or lease it. If the Parish Council owns the green then it should be included in the asset register. If it leases it then it would be expected that there would be a statement to that effect on the website and a peppercorn rent paid or noted each year.

Recommendation 5:

That a CIL report is created and uploaded onto the website to show which applications the Levy funds have been received from, where they have been spent and against which receipt of funds. The report should also show the receipt and deadline date for the funds to be spent

It is a requirement of the CIL scheme that Councils give a clear report on all income and expenditure made relating to CIL funds. This is so that those affected in the area by any new development can see the investment to improve the infrastructure in the immediate vicinity.

Reports should remain on the website even when all the funds from a particular application have been spent to maintain the financial audit trail.

Recommendation 6:

That the Clerks contract is updated to reflect the new hours and SCP rate.

This is to ensure that the correct details are confirmed by both parties. It is important that these details are part of the current contract in case of any employment disputes in the future.

Recommendation 7:

That the Asset Register is published on the website.

This is important so that the public can see which assets the Council owns and is responsible for. Promoting transparency and information in the event of a dispute.

Recommendation 8:

That the dates for the Public Rights Period are minuted at the same time as the agreement of the AGAR.

This is a requirement of the AGAR process and ensures that the dates agreed and advertised are recorded in the administration of the Council. This also allows anyone who cannot attend the meeting at which the AGAR is agreed or is not mobile to read the Council minutes on the website and know that they can exercise their rights to review the governance paperwork.

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