

TO COLD ASHTON PARISH COUNCIL

2024-25 Internal Audit report.

Thank you for asking me to carry out the internal audit for Cold Ashton Parish Council covering the 2024-25 financial year.

I have checked the AGAR forms completed by the Parish Clerk. I have signed the Governance Statement.

I have checked that the insurance policy provides adequate cover.

I have the following comments to make.

The Council's Standing Orders, Financial Regulations, Complaints Procedure and adopted Councillor Code of Conduct should be published on the council's website.

The Parish Council's reserves were £10,461 at the end of the 2024-25 financial year. Unless part of this amount has been earmarked for future projects or planned expenditure then this figure is too high. Councils should not hold more than the equivalent of their precepts in reserve. Efforts should be made to reduce this figure during 2025-26, and/or to earmark some of the funds.

I have been informed that in previous years the Total Assets figure included on previous AGARs has simply been carried forward year after year, with no amendment made to reflect the addition or disposal of assets. For the 2024-25 audit the Clerk has prepared an accurate asset register, the total of which is included on the 2024-25 AGAR.

The Parish Clerk has a Gmail email address, and councillors are presumably using their private email addresses to receive council business. The council's external auditors state that the council's governance must comply with the Smaller Authorities' Proper Practices Panel Practitioners Guide. Included in the SAPPP guide for the 2025-26 audit (to be carried out in April 2026) is the requirement for all parish councils and parish councillors to have either .org or gov.uk email addresses for council business. Therefore, the Parish Council and its councillors have until 31st March 2026 to change to using one of these two email formats. It is recommended that gov.uk email addresses are used as it is probable that these will become mandatory for all councils and councillors in the next few years.

Yours sincerely,

A handwritten signature in blue ink, appearing to read 'A.R. Jay'.

Tony Jay (CiLCA, ACFM)

19th May 2025