

The Asset Register submitted for audit was dated 7th January 2021. When we enquired with the Clerk as to whether the Register had been reviewed by the Council during 2021/22, they confirmed that this had not taken place.

We also observed that some Assets, although included on the Register, had not been assigned a value. These included two litter bins and three grit bins. In addition, three parcels of land owned by the Council were included on the Register, however their values were not included in the Asset total.

The above issues have been raised with the Clerk who has informed us that the Asset list will be revised and presented to the Council at the next meeting.

Given the above issues, we were unable to confirm that Asset Register was accurate and complete at the time of audit, and therefore we could not confirm Council's compliance with Control Objective H of the Internal Audit Report.

Recommendations to Council

In addition to the above, we would like to make the following recommendations to the Council.

Risk Assessment

The Financial Risk Assessment document made available for audit was dated 7th January 2021. During our review of the Council Minutes we observed that the Risk Assessment was adopted during the year (on 8th July 2021), meeting the annual AGAR requirement. However, in future please ensure that the document itself is signed and dated following the Council's risk review.

Total Other Receipts

Two SALC/SCC grants received by the Council in the year were not included in the Box 3 figure of the Accounting Statements. These were received by the Council on behalf of village organisations, and promptly paid out to them after they were received by the Council. In the Council's cash book, these were recorded not as income but as 'transfers', with the corresponding payments to the village organisations netted of against these receipts.

However, although the Council was not the ultimate beneficiary of the two grants, it is our opinion that the amounts should have been included in the Box 3 total ('Total Other Receipts'), and in future we would advise that similar transactions are treated in this way. We have advised the Clerk to revise the AGAR figures to reflect this treatment, as well as update the cash book.