APPENDIX A

Audit Category	Year of Recommendation	Due Date	Recommendation Narrative	Audit Comments	Latest Management Comments	PBC STATUS - Subject to Final Audit
SoA	2024-25	In progress	Revaluation - Assets are revalued as at the 1 April but we recommend that valuation of land and buildings is undertaken as at 31 March of the year of the accounts. There is a risk that valuations undertaken as at 1 April could move by a material amount if there were any significant fluctuations in the market over the year. This recommendation has been made for the previous 5 years.	We will follow this up as part of our final accounts audit	Review of all revalued assets to assess need for indexation in 2025/26	G
SoA	2024-25	In progress	PPE Reconciliation - The Council disposed of several assets in 2023/24 however the disposals were not included in the PPE note in the prior year. These were included in 2024/25. The Council partly disposed of an asset but disposed the full value of the asset in the asset register. We recommended the Council reconciles CPM (Techforge) to the fixed asset register as part of the close down process.	We will follow this up as part of our final accounts audit	Reconciliation in 2025/26 - to be reviewed by External Audit	G
SoA	2024-25	In progress	Cash - Our review of the 2023/24 bank reconciliation identified the bank balance was overdrawn as such the balance should have been recorded in current liabilities. We recommended the Council reviews the bank balance at year end to confirm if its correctly stated.	We will follow this up as part of our final accounts audit	The balance on the bank account was never below zero, the bank reconciliation balance will be placed as a liability in future instances of this nature.	G
SoA	2024-25	In progress	Cyber Security Policy - The Council do not have a formal documented policy in place. This should be completed and include at least the following : asset management, threat and vulnerability management, access management (including privileged access), data protection, security logging and monitoring, comprehensive backups for all critical systems, and incident/breach detection and response. Although the Council has controls in place which adhere to this it should be documented. We recommended the Council have a formal Cyber Security Policy in place.	We will follow this up as part of our final accounts audit	The council has undertaken work on fulfilling information governance recommendations, and workflows required to achieve the Cyber Essentials accreditation. These reflect the Council's Cyber Security Policy position.	G
SoA	2024-25	In progress	Journals Testing - Our review of journals identified the Head of Finance had posted and self authorised some journals. Although these journals are appropriate there should be adequate segregation of duties. We recommended the Head of Finance does not post any journals and journals should be authorised by another member of finance.	We will follow this up as part of our final accounts audit	All journal authorisations in 2025/26 onward are as appropriate.	G
SoA	2024-25	In progress	Opening balances - The Council posts a journal for opening balances in period 1. Moving forward, the Council should input the opening balances in period 0 so they can be seen as opening balances on the trial balance. Opening balances should be transferred in period 0 so they can be seen as opening balances.	We will follow this up as part of our final accounts audit	Period 99 and period 0 now used for roll-forward. 2024-25 balances carried to 2025-26 in this way.	G
SoA	2024-25	In progress	Related Party transactions - Two Directors of the Council officers did not complete their declaration of interests. We have reviewed companies house and are satisfied no additional disclosures are required. Officers should be reminded of the requirement to make all disclosures and a copy of the online register to be maintained.	We will follow this up as part of our final accounts audit	2025/26 all declarations received.	G
SoA	2021-22	In progress	We noted the Council has long term assets under construction which run for a number of years. These are currently recorded at cost and will be revalued when they come into use. Management has not assessed these assets for any potential impairment. Documentation should be provided for the audit process to demonstrate this review.	We will follow this up as part of our final accounts audit	Assets under construction are now reviewed for impairment - External Audit to review.	G
SoA	2020-21	In progress	Assets are revalued on a 5-year rolling program however no further work has been completed on assets not revalued. Management should complete their own assessment on these assets to confirm the value has not been materially changed.	We will follow this up as part of our final accounts audit	CIPFA Code indexation requirement applied	G
SoA	2020-21	In progress	The Code requires Surplus Assets to be stated at fair value therefore these assets are required to be revalued on an annual basis. The Council had revalued one surplus asset and used that as a basis to assess the value of other surplus assets. However, this was not in line with Code requirements and there is a risk that other surplus asset valuation movements may not necessarily be the same as the asset revalued. In 2024/25 we identified four (4) surplus assets with a total NBV of £400k which had not been revalued.	We will follow this up as part of our final accounts audit	Surplus Assets revalued annually - External Audit to review	G
SoA	2020-21	In progress	The current policy is to depreciate assets the year after acquisition however the Code requires assets to be depreciated as and when they are put into use. The depreciation policy did not comply with Code requirements and there was a risk that over time depreciation will become increasingly misstated.	We will follow this up as part of our final accounts audit	Policy updated and in-year depreciation now applied	G

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VFM	2024-25	In progress	FINANCIAL SUSTAINABILITY - Significant weaknesses around the need to prepare and agree short and medium-term plans to close the budget gap, generating savings without a major reliance on reserves.	We will obtain evidence and make enquiries of management to understand the updated 2026/27 budget, MTFP and savings plans, considering the impact on reserves, against the backdrop of Local Government Reorganisation.	Prior year recommendations have all been actioned. These actions are being assessed in discussion with External Audit. 2025/26 VFM enquires have been received and are being responded to.	
VFM	2024-25	In progress	GOVERNANCE - Three significant weakness identified around implementation of legal advice relating joint venture companies, implementing the actions identified by Internal Audit to address weaknesses in the Council's information governance processes, and completion of an independent legal review on the existing planning process.	Given the risk of significant weakness identified, we will undertake additional risk-based procedures around governance, we will document our understanding of your arrangements and follow up improvement recommendations made in 2025/26.		
VFM	2024-25	In progress	IMPROVING ECONOMY, EFFICIENCY AND EFFECTIVENESS - No significant weaknesses in arrangements identified, but one new improvement recommendation made, and one reiterated from prior year.	As no risk of significant weakness has been identified, no additional risk-based procedures are specified at this stage. We will undertake sufficient work to document our understanding of your arrangements as required by the Code and follow up improvement recommendations made in 2025/26.		