

HWSB Parish Council – Response to Internal Auditor’s Report 2024 - 2025

The auditor has made one recommendation to the Parish Council with several action points.

The total fixed assets value for the year ending March 2025 is entered incorrectly into the AGAR as this year’s asset additions are not included. The assets register lists a total value of £4043.33 but £3091 is disclosed in the AGAR accounts. The asset register itself is incorrect. For instance, the grit bin and bench purchased this year were entered into the asset register with the VAT included. VAT is reclaimable and therefore all assets should be recorded net of reclaimable VAT.

Action Points: The Clerk has amended the asset register, variance report and AGAR prior to submission. A copy has been sent to the internal auditor for his records. The asset register will be approved by the Council at the May 2025 meeting.