Cheddleton Parish Council

Details of action taken in respect of all recommendations made by your external auditor in 2024/25

Minor scope for improvement in 2025/2026

In undertaking the review of the 2024/25 Annual Governance and Accountability Return it came to our attention that in 2025 the Council has not met the requirements of the 2015 Accounts and Audit Regulations to start the period of 30 working days for the public to inspect the accounts the day after the AGAR was published and to do so as soon as possible after it was approved. The Council should ensure that in 2025/26 they comply with the Regulations.

Cheddleton Parish Council has reviewed the requirements of the Accounts and Audit Regulations 2015 and has implemented procedures to ensure compliance. For the 2025/26 AGAR process, the period for the exercise of public rights will be published in accordance with statutory requirements, ensuring the inspection period commences at the correct time following approval and publication of the AGAR.

The bank reconciliation was difficult to follow because it did not include cash book figures. In future the Council should use the standard proforma provided in our guidance or in the Practitioner's Guide when preparing the bank reconciliation.

In response to this recommendation, the Council this year has provided the bank reconciliation using the recommended template to improve clarity and ease of review, recognising that the previous accounting system did not display all required information clearly. In addition, the Council has implemented new accounting software which provides more transparent and user-friendly bank reconciliations, improving accessibility and understanding for both members and the public.