

## **External Audit Report for the period ending 31<sup>st</sup> March 2025 – Recommendations**

### **Fixed Assets/Asset Register**

The Councillors added items to the asset register but we could not tell the auditor when they were purchased/taken on as we have had them a very long time, as they are pieces of land we own, that had not previously been included. These were the following:-

Current Cemetery (burial ground)  
Victoria Avenue  
New Cemetery land

### **Section 1 – Assertion 3**

Within the Local Government Transparency Code 2015, it is good practice to include the savings account figure in the bank reconciliations. This is now being done quarterly.

### **Section 1 – Assertion 7**

We did not evidence that we gave consideration to the Internal Audit Report - We have updated our processes and completed this for the current year.