

## Saddleworth Parish Council

### Notice of conclusion of audit

#### Annual Governance & Accountability Return for the year ended 31 March 2024

Sections 20(2) and 25 of the Local Audit and Accountability Act 2014

Section 16 of the Accounts and Audit Regulations 2015 (SI 2015/234)

	Notes
<p>1. The audit of accounts for <b>Saddleworth Parish Council</b> for the year ended 31 March 2024 has been completed and the accounts have been published.</p>	<p>This notice and Sections 1, 2 &amp; 3 of the AGAR must be published by 30 September. <b>This must include publication on the smaller authority's website.</b> The smaller authority must decide how long to publish the Notice for; the AGAR and external auditor report must be publicly available for 5 years.</p>
<p>2. The Annual Governance &amp; Accountability Return including the auditor's certificate and opinion is available for inspection and copying by any local government elector of the area of <b>Saddleworth Parish Council</b> on application to:</p>	
<p>(a) <u>JEFF PRICE (RFO) OR KAREN ALLOTT (CLERK)</u>  <u>SADDLEWORTH PARISH COUNCIL</u>  <u>CIVIC HALL, LEE STREET, SADDLEWORTH</u>  <u>OLDHAM OL3 6AE</u></p>	<p>(a) Insert the name, position and address of the person to whom local government electors should apply to inspect the AGAR</p>
<p>(b) <u>MONDAY - THURSDAY: 9am - 4pm</u>  <u>FRIDAY : 9am - 3pm</u></p>	<p>(b) Insert the hours during which inspection rights may be exercised</p>
<p>3. Copies will be provided to any local government elector of the area on payment of <u>£10</u> (c) for each copy of the Annual Governance &amp; Accountability Return.</p>	<p>(c) Insert a reasonable sum for copying costs</p>
<p>Announcement made by: (d) <u>JEFF PRICE (RFO)</u></p>	<p>(d) Insert the name and position of person placing the notice</p>
<p>Date of announcement: (e) <u>30/9/24</u></p>	<p>(e) Insert the date of placing of the notice</p>

## Section 1 – Annual Governance Statement 2023/24

We acknowledge as the members of:

### SADDLEWORTH PARISH COUNCIL

our responsibility for ensuring that there is a sound system of internal control, including arrangements for the preparation of the Accounting Statements. We confirm, to the best of our knowledge and belief, with respect to the Accounting Statements for the year ended 31 March 2024, that:

	Agreed		
	Yes	No*	
1. We have put in place arrangements for effective financial management during the year, and for the preparation of the accounting statements.	✓		<i>prepared its accounting statements in accordance with the Accounts and Audit Regulations.</i>
2. We maintained an adequate system of internal control including measures designed to prevent and detect fraud and corruption and reviewed its effectiveness.	✓		<i>made proper arrangements and accepted responsibility for safeguarding the public money and resources in its charge.</i>
3. We took all reasonable steps to assure ourselves that there are no matters of actual or potential non-compliance with laws, regulations and Proper Practices that could have a significant financial effect on the ability of this authority to conduct its business or manage its finances.	✓		<i>has only done what it has the legal power to do and has complied with Proper Practices in doing so.</i>
4. We provided proper opportunity during the year for the exercise of electors' rights in accordance with the requirements of the Accounts and Audit Regulations.		✓	<i>during the year gave all persons interested the opportunity to inspect and ask questions about this authority's accounts.</i>
5. We carried out an assessment of the risks facing this authority and took appropriate steps to manage those risks, including the introduction of internal controls and/or external insurance cover where required.	✓		<i>considered and documented the financial and other risks it faces and dealt with them properly.</i>
6. We maintained throughout the year an adequate and effective system of internal audit of the accounting records and control systems.	✓		<i>arranged for a competent person, independent of the financial controls and procedures, to give an objective view on whether internal controls meet the needs of this smaller authority.</i>
7. We took appropriate action on all matters raised in reports from internal and external audit.	✓		<i>responded to matters brought to its attention by internal and external audit.</i>
8. We considered whether any litigation, liabilities or commitments, events or transactions, occurring either during or after the year-end, have a financial impact on this authority and, where appropriate, have included them in the accounting statements.	✓		<i>disclosed everything it should have about its business activity during the year including events taking place after the year and if relevant.</i>
9. (For local councils only) Trust funds including charitable. In our capacity as the sole managing trustee we discharged our accountability responsibilities for the fund(s)/assets, including financial reporting and, if required, independent examination or audit.	Yes	No	N/A
			✓

\*Please provide explanations to the external auditor on a separate sheet for each 'No' response and describe how the authority will address the weaknesses identified. These sheets must be published with the Annual Governance Statement.

This Annual Governance Statement was approved at a meeting of the authority on:

MONDAY 24/06/2024

and recorded as minute reference:

3604

Signed by the Chair and Clerk of the meeting where approval was given:

Chair

B. Beeley

Clerk

Hazel Dutton

[www.saddleworthparishcouncil.org.uk](http://www.saddleworthparishcouncil.org.uk)

## Section 2 – Accounting Statements 2023/24 for

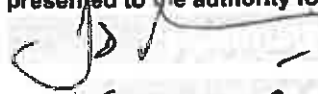
### SADDLEWORTH PARISH COUNCIL

	Year ending		Notes and guidance
	31 March 2023 £	31 March 2024 £	
1. Balances brought forward	137,316	117,633	Total balances and reserves at the beginning of the year as recorded in the financial records. Value must agree to Box 7 of previous year.
2. (+) Precept or Rates and Levies	214,730	228,302	Total amount of precept (or for IDBs rates and levies) received or receivable in the year. Exclude any grants received.
3. (+) Total other receipts	98,756	114,833	Total income or receipts as recorded in the cashbook less the precept or rates/levies received (line 2). Include any grants received.
4. (-) Staff costs	149,704	142,425	Total expenditure or payments made to and on behalf of all employees. Include gross salaries and wages, employers NI contributions, employers pension contributions, gratuities and severance payments.
5. (-) Loan interest/capital repayments	45,760	45,760	Total expenditure or payments of capital and interest made during the year on the authority's borrowings (if any).
6. (-) All other payments	137,706	159,975	Total expenditure or payments as recorded in the cashbook less staff costs (line 4) and loan interest/capital repayments (line 5).
7. (=) Balances carried forward	117,633	112,608	Total balances and reserves at the end of the year. Must equal (1+2+3) - (4+5+6).
8. Total value of cash and short term investments	132,588	144,313	The sum of all current and deposit bank accounts, cash holdings and short term investments held as at 31 March – To agree with bank reconciliation.
9. Total fixed assets plus long term investments and assets	2,374,918	2,386,921	The value of all the property the authority owns – it is made up of all its fixed assets and long term investments as at 31 March.
10. Total borrowings	369,590	339,956	The outstanding capital balance as at 31 March of all loans from third parties (including PWLB).

For Local Councils Only	Yes	No	N/A	
11a. Disclosure note re Trust funds (including charitable)				The Council, as a body corporate, acts as sole trustee and is responsible for managing Trust funds or assets.
11b. Disclosure note re Trust funds (including charitable)			✓	The figures in the accounting statements above exclude any Trust transactions.

I certify that for the year ended 31 March 2024 the Accounting Statements in this Annual Governance and Accountability Return have been prepared on either a receipts and payments or income and expenditure basis following the guidance in Governance and Accountability for Smaller Authorities – a Practitioners' Guide to Proper Practices and present fairly the financial position of this authority.

Signed by Responsible Financial Officer before being presented to the authority for approval

 (JEFF PRICE)  
Date THURSDAY 20/6/2024

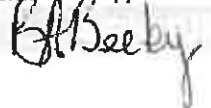
I confirm that these Accounting Statements were approved by this authority on this date:

MONDAY 24/06/2024

as recorded in minute reference:

 3604

Signed by Chair of the meeting where the Accounting Statements were approved



# Section 3 – External Auditor’s Report and Certificate 2023/24

In respect of **SADDLEWORTH PARISH COUNCIL–LA0187**

## 1 Respective responsibilities of the auditor and the authority

Our responsibility as auditors to complete a **limited assurance review** is set out by the National Audit Office (NAO). A limited assurance review is **not a full statutory audit**, it does not constitute an audit carried out in accordance with International Standards on Auditing (UK & Ireland) and hence it **does not** provide the same level of assurance that such an audit would. The UK Government has determined that a lower level of assurance than that provided by a full statutory audit is appropriate for those local public bodies with the lowest levels of spending.

Under a limited assurance review, the auditor is responsible for reviewing Sections 1 and 2 of the Annual Governance and Accountability Return in accordance with NAO Auditor Guidance Note 02 (AGN 02) as issued by the NAO on behalf of the Comptroller and Auditor General. AGN 02 is available from the NAO website – <https://www.nao.org.uk/code-audit-practice/guidance-and-information-for-auditors/>

This authority is responsible for ensuring that its financial management is adequate and effective and that it has a sound system of internal control. The authority prepares an Annual Governance and Accountability Return in accordance with *Proper Practices* which:

- summarises the accounting records for the year ended 31 March 2024; and
- confirms and provides assurance on those matters that are relevant to our duties and responsibilities as external auditors.

## 2 External auditor’s limited assurance opinion 2023/24

Except for the matters reported below, on the basis of our review of Sections 1 and 2 of the Annual Governance and Accountability Return (AGAR), in our opinion the information in Sections 1 and 2 of the AGAR is in accordance with Proper Practices and no other matters have come to our attention giving cause for concern that relevant legislation and regulatory requirements have not been met.

Section 1, Assertion 2 has been incorrectly completed, as the council did not undertake VAT reclaims. This is consistent with the Internal Auditor’s response to Internal Control Objective B

Section 1, Assertion 5 has been incorrectly completed, as no risk assessment was updated, reviewed and approved by full council during the financial year. This is consistent with the Internal Auditor’s response to Internal Control Objective C.

Other matters not affecting our opinion which we draw to the attention of the authority:

On the Annual Internal Audit Report, the internal auditor has answered yes to Internal Control Objectives A, D, E, F, H, J and L, but has drawn attention to matters raised in the detailed Internal Audit Report. We have not been provided with a copy of the full detailed Internal Audit Report but have seen extracts in relation to Internal Control Objectives B, C and J ‘no’ responses. We recommend that the smaller authority publishes the full detailed Internal Audit Report on its website, redacted if necessary for confidential information. The smaller authority must ensure that action is taken to address all areas of weakness raised by the Internal Auditor in a timely manner.

## 3 External auditor certificate 2023/24

We certify that we have completed our review of Sections 1 and 2 of the Annual Governance and Accountability Return, and discharged our responsibilities under the Local Audit and Accountability Act 2014, for the year ended 31 March 2024.

External Auditor Name

**PKF LITTLEJOHN LLP**

External Auditor Signature

Date

29/09/2024

## **Saddleworth Parish Council**

### **Financial Year 2023-24**

12 months to 31<sup>st</sup> March 2024

## **Notes to the Financial Statements – External Audit Report**

### **External Audit Report 2023-24 – Section 1 Assertion 2 - VAT**

In line with the Internal Audit report (Objective B), the assertion suggests that the Council may be able to claim back some VAT payments, which would result in the Council being in a stronger financial position than indicated. The Council is taking specialist advice to ensure that it claims back any appropriate VAT.

### **External Audit Report 2023-24 – Section 1 Assertion 5 – Risk Assessment**

In line with the Internal Audit report (Objective C), the assertion relates to the requirement to review the Risk Assessment on an annual basis  
Note - the last review was undertaken in December 22 (3 months outside of the annual review requirement).  
Going forward, an annual review will be undertaken each financial year



# Saddleworth Parish Council

Internal Audit  
2023/24

JDH BUSINESS SERVICES LTD

*Registered to carry on audit work by the Institute of Chartered Accountants in England and Wales*

The internal audit of the council is carried out by undertaking the following tests as specified in the AGAR Annual Return for Local Councils:

- Checking that books of account have been properly kept throughout the year
- Checking a sample of payments to ensure that the Council's financial regulations have been met, payments are supported by invoices, expenditure is approved, and VAT is correctly accounted for
- Reviewing the Council's risk assessment and ensuring that adequate arrangements are in place to manage all identified risks
- Verifying that the annual precept request is the result of a proper budgetary process; that budget progress has been regularly monitored and that the council's reserves are appropriate
- Checking income records to ensure that the correct price has been charged, income has been received, recorded and promptly banked and VAT is correctly accounted for
- Reviewing petty cash records to ensure payments are supported by receipts, expenditure is approved and VAT is correctly accounted for
- Checking that salaries to employees have been paid in accordance with Council approvals and that PAYE and NI requirements have been properly applied
- Checking the accuracy of the asset and investments registers
- Testing the accuracy and timeliness of periodic and year-end bank account reconciliation(s)
- Review of year-end testing financial statements
- The authority has complied with the publication requirements for the prior year AGAR.
- The authority correctly provided for a period for the exercise of public rights for the prior year AGAR
- The authority published required information on a website up to date at the time of the internal audit in accordance with relevant legislation.

### **Conclusion**

On the basis of the internal audit work carried out, which was limited to the tests indicated above, in our view the council's system of internal controls is in place, adequate for the purpose intended and effective, **except for the recommendations reported in the action plan overleaf which need to be implemented.** As part of the internal audit work for the next financial year we will follow up all recommendations included in the action plan.

**JDH Business Services Ltd**

**ACTION PLAN**

	ISSUE	RECOMMENDATION	FOLLOW UP ACTION
<p><b>2023/24 Internal Audit</b></p>			
<p>1</p>	<p>The Council hire out a civic hall and the room/hall hires must be treated as VAT exempt supplies as there has been no formal option to tax submitted to HMRC. We are informed that VAT is never reclaimed on any community centre supplies nor any other council supplies whether non-business or VAT exempt, and that no VAT reclaims have been submitted to HMRC since 2020/21. However, no detailed reasoning or documentation, or even an annual partial exemption calculation, has been provided to us to support this decision.</p> <p>No VAT is analysed in the cashbook and all expenditure is recorded gross so it is not currently possible to review the levels of VAT being incurred nor to determine the levels of VAT that relating to non-business supplies that can be reclaimed, or to carry out a partial exemption calculation.</p>	<p><i>The council must populate the cashbook for the last four years with the VAT elements of all expenditure items.</i></p> <p><i>The council must urgently secure the input of a specialist Local Government VAT adviser (for instance a preferred provider used by OVV, SLCC and NALC) to review VAT issues relating to the council and the community centre in particular as the council should be able to reclaim a substantial VAT refund for the VAT incurred on at least a significant portion of standard rated expenditure for the past three years.</i></p> <p><i>The council must secure an understanding of VAT notice 749 and the partial exemption rules and ensure</i></p>	<p><i>Quotes for advice from VAT consultants have been invited. Once the preferred consultant is selected then assuming some VAT can be reclaimed, the following will be undertaken</i></p> <ol style="list-style-type: none"> <li><i>1. Populate the Cashbook with all input tax from the 3 financial years 2021-22, 2022-23, 2023-24 and 2024-25. VAT will then be recorded as a matter of routine each month afterwards.</i></li> </ol>



ISSUE	RECOMMENDATION	FOLLOW UP ACTION
<p>The council is subject to the partial exemption VAT rules, and therefore the annual £7500 partial exemption threshold applies, and if VAT incurred on the civic hall exempt supplies ( and other exempt supplies provided) is below this all the VAT incurred may potentially be reclaimable.</p> <p>Organisations that make VAT-exempt supplies of goods or services (such as room/hall hire) in the course of a business are generally unable to reclaim the VAT incurred in providing those Vat exempt services.</p> <p><b>However, the council can reclaim VAT incurred in relation to the VAT-exempt supplies that it makes, if the VAT incurred is less than £7,500 per annum (VAT Notice 749, Section 8). This applies regardless of whether the council is VAT registered or not.</b></p> <p>Partial exemption calculations are required annually to evidence that the input VAT incurred that related to exempt hall hire supplies is less than the £7500 threshold.</p> <p>The council should also ask the VAT consultant to review whether the extent of potentially standard rated supplies provided exceeds the threshold at which a local council needs to register for VAT as community</p>	<p><i>they undertake partial exemption calculations annually where required.</i></p> <p><i>The council must ensure a VAT reclaim covering the last three years reclaimable VAT is submitted as soon as possible after receiving support from the VAT consultant as there are strict 4 year time limits for reclaims.</i></p>	<p>2. <i>Undertake the partial exemption calculations with initial set up help from the consultant (these can often be very complex) This will cover the periods outlined above and will also be routinely performed at the end of each financial year going forward.</i></p> <p>3. <i>Using guidance from the consultant, undertake a reclaim as appropriate for the periods outlined above and again as a routine exercise in the future.</i></p> <p><b>Completion : By 31/3/25</b></p>

	ISSUE	RECOMMENDATION	FOLLOW UP ACTION
	<p>centre hires can include other items over and above basic rental such as security, linen hire etc.</p> <p>The council is not complying with its Financial Regulations with regard to VAT reclaims as FRs require the following:</p> <p>9.8 <i>The RFO shall promptly complete any VAT Return that is required. Any repayment claim due in accordance with VAT Act 1994 section 33 shall be made at least annually coinciding with the financial year end.</i></p>		
rec 2	<p><b>Accounting Statements and Balance Sheet:</b></p> <p><i>There is uncertainty as to the correct council year end position in terms of the Balance Sheet and overall reserves as no VAT has been reclaimed for three years and there are no estimates available for the levels of VAT the council is due which would then have been disclosed as a VAT debtor in the council year-end Balance Sheet. Therefore, it is likely that year end reserves are significantly understated.</i></p> <p><i>A Neighbourhood Plan creditor was actually an earmarked reserve as it related to 2024/25 potential expenditure. The final accounts were adjusted to</i></p>	<p><i>When the council has implemented the VAT consultant report noted in 1.) above in full, any VAT due but not reclaimed as at the next year end must be included in the council Balance Sheet (and reserves).</i></p>	<p><i>Noted.</i></p> <p><b>Completion : During year end 2024-25</b></p> <p><b>Actioned at 2023-24 year end</b></p>

	ISSUE	RECOMMENDATION	FOLLOW UP ACTION
	<p><i>remove this creditor.</i></p>		
3	<p>The draft bank reconciliation included reconciling items which indicated the accounting statements were incorrect as follows:</p> <ul style="list-style-type: none"> <li>• Advance Health North (£350) – this is being used as a ‘receipt in advance’ towards a 24/25 event and should be in balance sheet liabilities.</li> <li>• S/W Community Hydro (£1101) and Groundwork (£9511) – these are grants received into the bank account but not included in the accounts. They cannot be matched with future expenditure as deferred income is not permitted for this sector by the Practitioners Guide which requires grants received to be recognised in the accounts in the year in which they are received. These grants were not recorded in council income and left in reconciling items in the bank reconciliation which was the incorrect accounting treatment.</li> <li>• The bank reconciliation included an unrepresented cheque dated 2020 which was out of date.</li> </ul>	<p><b>NB The final bank reconciliation and AGAR accounts were corrected and adjusted for all the issues identified.</b></p> <p><i>Receipts in advance should be included in creditors and grants received should be recorded in the cashbook accounts in the financial year in which they were received.</i></p> <p><i>The annual bank reconciliation should be reviewed for out of date cheques which should be cleared from reconciling items by crediting them back into the accounts.</i></p>	<p><b>Actioned at 2023-24 year end so now complete.</b></p>

ISSUE	RECOMMENDATION	FOLLOW UP ACTION
<p>4</p> <p>The council did not comply with Regulation 15 of the Accounts and Audit Regulations 2015 as it failed to make proper provision for the exercise of public rights for the 2022/23 accounts.</p> <p>The 2022/23 AGAR was not published by the end of June 2023 as required and the public notice for inspection did not cover the first 10 working days of July 2023.</p>	<p>The council must comply with the requirements of the Accounts and Audit Regulations 2015 with respect to the notice for the exercise of public rights.</p>	<p>Noted</p> <p>Proper provision for the exercise of public rights was actioned for the 2023-24 accounts with the AGAR published on time by the end of June 2024.</p> <p><b>Completed</b></p>
<p>5</p> <p>There is no signed formal contract for the cemetery/grounds maintenance contract which is ongoing and therefore above the threshold for quotations in the Financial Regulations.</p>	<p>All medium/long term significant contracts should be in writing with a clear end date. This will also enable the council to plan in advance of market testing for a new contract.</p>	<p>This will be addressed in the near future with a formal contract in place by FY 2024-25.</p> <p><b>Completion : By 31/3/25</b></p>
<p>6</p> <p>The council only reviewed detailed budgetary control information once during the financial year at the half year stage. Financial Regulations require the following:</p> <p>3.3 The RFO shall regularly provide the Council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the budget and a forecast of year end expenditure. These statements are to be prepared at least at the end of each financial quarter.</p>	<p>The council must comply with the Financial Regulations requirements for quarterly budgetary control information.</p>	<p>Variance reporting has now been introduced on a quarterly basis (starting with Q1 ending 30<sup>th</sup> June 2024). This will continue throughout this financial year and routinely onwards</p> <p><b>Completed</b></p>

ISSUE	RECOMMENDATION	FOLLOW UP ACTION
<p>7</p> <p>We were unable to agree all of our income pricing sample to adopted price lists as follows:</p> <ul style="list-style-type: none"> <li>- the rates applied to Pilates hire did not relate to a price list. We were informed there is a dispensation agreement in place although we were not provided with the agreement.</li> <li>- The 15/05/23 hire for Boxing was charged at £965 but the price list states £950</li> <li>- The wedding receipt dated 06/10/2023 for invoice 23045 did not agree to the wedding price list.</li> </ul>	<p><i>All dispensations for preferential rates should be approved by council annually. Council should review the other price issues raised to ensure the correct prices are being applied to hires.</i></p>	<p><i>Pilates noted. Boxing – the discrepancy relates to the provision of a changing room agreed historically. Boxing events will be itemized separately on the list from now on. ‘Wedding’ – this was actually a Ceilidh to celebrate a wedding held at a different time and location so was not subject to the usual wedding price list. Revisions to the SPC price list will form part of the upcoming 2025-26 budget exercise and any dispensations will be approved and minuted by the Asset Management Committee with subsequent AM minute approval by Full Council.</i></p> <p><b>Completion : By 31/3/25</b></p>
<p>8</p> <p>No risk assessment document was updated, reviewed and approved by full council during the financial year. Financial Regulations require the following:</p>	<p><i>The risk assessment must be updated and then reviewed and approved by full council each financial year.</i></p>	<p><i>The Risk Assessment document was last reviewed in December 22 (ie 4</i></p>

	ISSUE	RECOMMENDATION	FOLLOW UP ACTION
	<p>15.1 The Council is responsible for putting in place arrangements for the management of risk. The RFO shall prepare, for approval by the Council, risk management policy statements in respect of all activities of the Council. Risk policy statements and consequential risk management arrangements shall be reviewed by the Council at least annually.</p>		<p>months prior to FY 2023-24). An annual review will be now be undertaken each financial year.</p> <p><b>Completion : By 31/3/25</b></p>
9	<p>Financial Regulations require the following : 6.6 a) The RFO shall maintain a petty cash float of £100 for the purpose of defraying operational and other expenses. Vouchers for payments made from petty cash shall be kept to substantiate the payment.</p> <p>The council has breached the Financial Regulations as the cash float limit of £100 was exceeded in the 2023/24 financial year.</p>	<p>The council must comply with the petty cash requirements of the Financial Regulations.</p>	<p>Noted.</p> <p>The petty cash float was £147 at 31/3/24 but has been brought down to £100 in this financial year.</p> <p><b>Completed</b></p>
10	<p>There is no current adopted Investment Strategy and Treasury Management strategy displayed with the council website policies, although there are over £100,000 of investments held.</p> <p>Guidance on Local Government Investments is issued under section 15(1)(a) of the Local Government Act 2003. The guidance applies to all local authorities in England and applies to Town &amp; Parish Councils providing their total investments exceed or are expected to exceed £100,000 at any time during the financial year. Where total investments are expected to be between £10,000 and £100,000 Councils are</p>	<p>The council should establish an Investment Strategy and Treasury Management strategy with reference to the requirements of the Local Government Act 2003.</p>	<p>The 'unofficial' policy is to keep £10k in the current account and retain the balance of funds held in an interest bearing Business Reserve account.</p> <p>IS and TM strategies will be researched and established during the 2<sup>nd</sup> half of this financial year.</p> <p><b>Completion : By 31/3/25</b></p>

	ISSUE	RECOMMENDATION	FOLLOW UP ACTION
	encouraged to adopt the key principles in this guidance.		
11	Pay rises are notified to the payroll agent via an email from officers.	<i>The Chair should be copied into the email from the clerk notifying the annual officer pay rise information to the payroll agent.</i>	<i>The next pay award will be approved and minuted at the Staffing Committee. The SC minutes will then be approved by Full Council</i>
12	Due to the issue described in 1.) above, fixed assets are recorded at purchase cost plus VAT assuming that no VAT for any aspect of the council scope and activity is recoverable. This is not a valid assumption as issue 1.) above details.	<i>When the VAT consultant report is received and implemented in full, the fixed asset register should be updated, where all VAT is reclaimed for an asset, to record fixed assets at purchase price net of VAT where cost is used as the valuation.</i>	<i>Once the outcome of point 1.) above (VAT) is known, the cost price of assets in the FA Register will be restated to reflect the net of VAT values.</i>  <b>Completion : By 31/3/25</b>
13	No details of payments over £500 are published regularly on the council website and the following information is not published on the council website as required by the Local Authority Transparency Code 2015:	<i>The council should ensure the website is maintained up to date and that it complies fully with the publication requirements of the Local Authority Transparency Code 2015.</i>	<i>Payments over £500 are already reported as the PC's monthly expenditure is published in line detail on the council website. However, a summary list covering only those items over £500 will be published regularly in the future</i>  <b>Completion : By 31/12/24</b>

ISSUE	RECOMMENDATION	FOLLOW UP ACTION
<p><i>PUBLICATION 32. Local authorities must also publish details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. For each contract, the following details must be published:</i></p> <ul style="list-style-type: none"> <li>- <i>reference number</i></li> <li>- <i>title of agreement</i></li> <li>- <i>LA department responsible</i></li> <li>- <i>description of the goods and/or services being provided</i></li> <li>- <i>supplier name and details</i></li> <li>- <i>sum to be paid over the length of the contract or the estimated annual spending or budget for the contract</i></li> <li>- <i>Value Added Tax that cannot be recovered</i></li> <li>- <i>start, end and review dates</i></li> <li>- <i>whether or not the contract was the result of an invitation to quote or a published invitation to tender, and</i></li> <li>- <i>whether or not the supplier is a small or medium sized enterprise and/or a voluntary or community sector organisation and where it is, provide the relevant registration number</i></li> </ul>		<p><i>All contracts over £5k will now be published outlining the details listed under 'PUBLICATION 32'</i></p> <p><b>Completion : By 31/3/25</b></p>