

<b>Item</b>	<b>Issue</b>	<b>Cause</b>	<b>Remedy</b>
1	Minutes published as scans so inaccessible to screen readers	Inappropriate process.	Only AGAR to be scanned all other documents as PDF and accessible
2	Minutes of 16 January 2025 inaccurate	Although text described 2025-26 precept, the resolution text stated 2024-25. A textual error as the correct precept was actually approved.	Textual error corrected for online document and original document to be hand amended and re-signed at 16 July 2026 meeting.
3	Analysis of Variances missing from End of Year Accounts 2024-25	Omission.	Analysis of Variances document published for 2025-26
4	The end date of the Notice of Electors Rights was incorrect (by one day) meaning Assertion 4 of the AGAR was not complied with.	Error in checking dates for compliance.	More care to be taken to ensure dates are correctly identified.
5	AGAR approval and Exemption Certificate date noted as approved at incorrect meeting.	Failure of process.	Clerk to ensure more care taken over the AGAR process.
6	Original paperwork could not be viewed.	Paperwork was available once the new Clerk took post however, the Auditor did not ask to view it.	Ensure paperwork is available to Auditor in future.
7	Invoices not signed.	Failure of process.	Clerk to ensure that all invoices have two signatures.
8	Bank Statements not signed and there is no evidence that Financial Regulation 2.6 is being adhered to.	Failure of process.	Bank Reconciliation to be checked by the Dep Chair and cross-checked with Bank Statements before signing both. These to be presented at every meeting.

9	Expenditure compared to the approved budget is not monitored.	Budget monitoring reports were signed at every meeting however variance was not recorded.	The new financial software will ensure better tracking of budget versus expenditure.
10	One sample invoice no recorded correctly and thus VAT not reclaimed.	Errors made in transferring the 2024-25 accounts to the new financial software.	Errors have been corrected and VAT unclaimed for will be done at the next claim.
11	Greater care needs to be taken to record items of income and expenditure.	Errors made in transferring the 2024-25 accounts to the new financial software.	Errors have been corrected.
12	Payments must be authorised before expenditure met.	Even though budgeted for items should be authorised for payment before committing to the	Clerk to ensure all payments are duly authorised.
13	Assets such as street furniture, notice boards, etc should be regularly tested for safety.	Failure of process.	Safety inspection carried out at Asset Register review. Clerk to ensure that assets are reviewed annually and safety issues highlighted if found.
14	AGAR 2025-26 approved and published before AIAR received.	Failure of process.	Extraordinary meeting to be held to approve AGAR after Audit findings
15	AGAR 2025-26 Assertion 4 incorrectly answered and Box 11 of the Finance Statement incorrectly answered.	Failure of process.	AGAR corrected for approval at meeting to be held on 29th June 2026.