

Cropredy Parish Council

***Note to External Auditor** – The current Clerk had only been in post for 1 week at the time of the Parish Council holding their meeting to approve the AGAR documents, therefore the Clerk had not yet had time to ensure they know the full workings of the council and what documents and processes they have in place, therefore the responses provided to the assertions are based on the information provided in the External Auditor’s Report from 2024-25 and the Internal Auditor’s Report for 2025-26. The new Clerk is an experienced Clerk and can see from your report last year that there are numerous issues that need resolving, which could not be done in the week or so before submission of these documents, but will all be resolved before the next audit.

Explanations for ‘No’ responses on the Annual Governance Statements 2025-26

Assertion 1 – The Internal Auditor has responded with a ‘No’ in relation to the Parish Council having an up to date and properly maintained Asset Register. On that basis the Council has responded ‘No’ to Assertion 1, however there is an Asset Register that matches to the value of the assets reported in the AGAR Accounting Statements, and the new Clerk will be looking into whether the need to update the Asset Register was a misunderstanding in relation to updating insurance values rather than Asset Values, or if the Asset Register does actually need updating.

Action: New Clerk to look into this and aim to have resolved before the end of 2026.

Assertion 4 – The External Audit Report for 2024-25 states that the Notice of Public Rights, and the AGAR documents were not on the website at the time that the External Auditor reviewed the website. The new Clerk has reviewed the website and has found those documents, however she cannot confirm if they were on at the time of review last year or if they have been published since, hence the Parish Council has ticked ‘no’ to this assertion. The new Clerk has noticed that there seems to be an issue on the website where it is not easy to find the documents through the main menu and you can only find them if you search for them by name. The new Clerk has been in touch with the website provider and this has been changed today so you should now be able to find all documents required under the ‘Finance’ dropdown menu.

Action: None required as already complete.

Assertion 7 – The new Clerk has noted that some of the issues raised in last year’s Internal and External Audit Reports have not been resolved, hence the Parish Council ticking ‘no’ to Assertion 7.

Action: PC to formally receive the report at a PC meeting following receipt, and any issues raised will be minuted and actions confirmed.

Assertion 10 – The Parish Council does not appear to have an IT Policy, a Publication Scheme, or a Data Protection Policy (based on searches in document files by the new Clerk). This will be rectified over the next 4 months.

Action: Clerk to bring policies to a meeting of the PC for review and adoption within the next 4 months.

Additional note regarding ‘yes’ response to Assertion 9 – The new Clerk has been passed information regarding a charity called The Stone Pit Charity, that the previous Clerk had found

details about in an old cabinet, which appeared to be a charity that the Parish Council were intended to be trustees of, however the name listed on the Charity Commission website as a trustee is an individual who was the Clerk a number of years ago, and who has been unwilling to help with getting this updated. The previous Clerk had managed to get the Charity Commission to add them as an administrator on the charity account so they could submit the accounts (which have been £0 for a number of years), hence why the Parish Council has ticked 'yes' to this assertion as the accounts are up to date. However, the new Clerk has pointed out that as the person listed as a trustee is an individual, rather than the Parish Council, legally the Parish Council may not actually be the trustee and therefore it is possible that the Parish Council should have ticked 'not applicable' to Assertion 9. Given the Charity Commission were willing to provide access to the account to the previous Clerk we believe that it was the intention that the Parish Council were the trustees, and that it may have been an error that an individual was listed rather than the Parish Council This is another issue that the new Clerk will be trying to work through over the next few months.

Action: Clerk to continue to investigate and take appropriate action depending on the outcome of discussions with the Charity Commission. No firm timescale has been allocated to this due to the Parish Council being at the mercy of the Charity Commission's availability to respond which, based on previous experience, can take a considerable amount of time.