

EXPLANATION OF EXTERNAL AUDIT COMMENTS

The internal audit raised 2 issues which are being addressed to include Risk Assessment, contracts awarded with a value of over £5,000 and details of all land and building assets. It should be noted that all land and building assets are listed on the Assets Register which will be added to the website. The risk assessment was approved at the meeting held on 25/05/2025.

Extract from the internal audit report 2024-2025 conducted by JDH Business Services Ltd.

INTERNAL AUDIT REPORT DISLEY PARISH COUNCIL 2024/25 YEAR-END AUDIT

ACTION PLAN

	ISSUE	RECOMMENDATION	FOLLOW UP
1	The RFO has carried out a risk assessment in February 2025, however we have not seen evidence that it has been formally approved by Council.	<i>The annual risk assessment must be formally approved by Council and recorded within the minutes.</i>	This was actioned at the May meeting of DPC ref: 22/05/2025/20b
2	We could not locate the following information that The Local Government Transparency Code 2015 requires is published on the Council website: <ul style="list-style-type: none">• <i>Details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000.</i>• <i>Details of all land and building assets.</i>	<i>The council should ensure the website complies fully with the publication requirements of the Local Authority Transparency Code 2015.</i>	The website will be updated with details of any contract, commissioned activity, purchase order, framework agreement and any other legally enforceable agreement with a value that exceeds £5,000. Details of all land and building assets will be added to the website by the website administrator.