

Bradford Abbas Parish Council Audit – 2025-26

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the precept value is explicitly recorded within the minutes for clarity

The minutes are the corporate record of decisions made by the Council. Without the value recorded it just shows that it was agreed to request a precept and not what this was compared to previous years and the agreed budget.

Recommendation 2:

That a general reserves policy is agreed.

A General Reserves Policy is needed to provide clear guidance on the appropriate level of unallocated reserves the Council should hold, ensuring they remain proportionate to the Council's financial risks and are used only for unforeseen or emergency expenditure. A policy also supports consistent decision-making, improves transparency for councillors and the public, and ensures reserve levels are reviewed systematically during the budget and precept-setting process.

Recommendation 3:

That the asset register is reviewed to ensure that the total asset value is still correct following the disposal of asset.

The figure on the asset register an AGAR for this year has not changed despite the climbing frame being removed. Even if this was on a £1 value the asset figure in line 9 should have changed.

Recommendation 4 :

That the Public Rights notice is uploaded to the website and that all the relevant documents are placed in the AGAR section of finance on the website.

It is important that all the relevant documents relating to the AGAR and transparency regulations are available and easy to find on the website. Whilst the majority of documents are there you do have to search for them.

The public rights notice is not available on the website.

Recommendation 5:

That the Council arrange for at least 1 generic council address and that Councillors do not use another Councils email to receive information for Bradford Abbas

Using another councils contact emails creates a data protection risk, a governance risk, and a breach of best practice under UK GDPR and AGAR Assertion 10.

It is not automatically *illegal*, but it does breach proper practices because personal data for one Council is being processed through another's email system, which is not the correct.

I appreciate that many of the Councillors are seated on both Councils, but the Council itself is its own entity and must be kept separate with regards to data controls.

Recommendation 6:
That GDPR training is undertaken.

Councillors are required to complete GDPR training because the council is a data controller and members routinely handle personal data. Training ensures councillors understand their legal responsibilities, reduces the risk of data breaches, supports compliance with the Data Protection Act 2018 and AGAR Assertion 10, and protects both the council and individual councillors from governance or regulatory failures.

Recommendation 7:
That a retention schedule is developed and adopted.

Agreeing a retention schedule gives the Clerk and councillors a clear, consistent framework to follow, reduces risk, and ensures that the Council can evidence decisions, financial activity and governance properly. It is a straightforward document, but it provides significant protection and clarity for the Council.



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