

2024-2025 Internal Audit Recommendations

The Internal Auditor has made one recommendation and some suggestions to the Parish Council regarding their audit of the council in April 2025:

Number	Recommendation	Actions	Comments/Progress
1	Recommendation: Council do not have a Model Publication Scheme. Council is advised to review the information it holds and, using the provisions of the Model Publication Scheme as a template, tailor the scheme to the PC and provide details within the categories under the scheme. This should then be published and reviewed on a regular basis.	Clerk has created a Model Publication Scheme	Approved at full council meeting (AGM) on 12th May 2025 (Item 9h).
Number	Additional Comments/Suggestions	Actions	Comments/Progress
1	Comments: Minute the percentage increase implications for Band D Council Tax when recording the minutes	Clerk to do this when we set the budget for 2026/27. The percentage increase is currently only mentioned in the budget meeting document and not the meeting minutes	ONGOING – November/ January meeting
2	Comments: Council is advised to consider implementing, in accordance with its own standing order 17c, a statement showing evidence of comparisons between budgeted and actual income and expenditure to form the basis of approval for virements or amend SO 17c to reflect the frequency which budget monitoring exercises are carried out	Clerk has updated the Standing Orders say the monitoring will be given to Cllrs in January, July and November each year to align with meetings. Standing Orders will be approved at the next PC meeting on 12/05/25	Approved at full council meeting (AGM) on 12th May 2025 (Item 6).
3	Comments: Council has General Reserves policy, but website shows it was due for renewal in May 2024. The AGM minutes of 2024 state the policy was reviewed and updated but updated version should be on the website.	Clerk has now updated this to the correct version	COMPLETE
4	Comment: It isn't minuted that Council received and reviewed the External Audit report. However, the invoice was presented and agreed and the external audit on the website confirms no matters require attention.	Clerk to ensure that this is added to the agenda for July/September so it is minuted that Cllrs reviewed the External Audit.	ONGOING – July/ September meeting

5	Comment: Council might wish to review its provisions and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales: Publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis)	Clerk to ask Councillors if this is something they would like to do. There were 15 payments in the 2022-23 year and 16 payments over £500 in 2023-24 year.	This was discussed at the PC meeting on 12 th May 2025 and Cllrs decided that we publish these annually and that was enough for now, as it would make more work for the Clerk.
6	Comment: The new ICO certificate needs to be uploaded onto the PC website as current one expired on 3rd April 2025.	Clerk has now updated this to the current certificate	COMPLETE