

2025-2026 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 2026:

Number	Recommendation	Actions	Comments/Progress
1	Recommendation: The approval of the Annual CIL Statement should be minuted.	Clerk to add this as an agenda item to each May meeting to enable it to be minuted	Item 17 of May Meeting - COMPLETE
2	Recommendation: The minutes of Full Council meetings should demonstrate that a review of the bank reconciliation versus the bank statements has been undertaken by the Councillor appointed to have responsibility for bank reconciliation check. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives. Both the bank reconciliation and the matching bank statement should be signed by the councillor carrying out the check.	Clerk to ensure this is minuted correctly as its an agenda item each meeting	Item 9a of May Meeting - COMPLETE
3	Recommendation: To achieve best practice, council is recommended to: <ul style="list-style-type: none"> • Adopt a Data Impact Assessment identifying categories of personal data held, the format in which it is stored and the legal justification for its processing under the UK GDPR. • Privacy notice for employees • Ensure the Data retention policy includes details on disposal. • Provide regular data protection compliance training for council staff and councillors 	Clerk to create a Data Impact Assessment and a Privacy Notice for Employees and get them adopted at the May meeting. Clerk to update the Data Retention (Data Protection and Information Management) policy with details on disposal for agreement at the May meeting. Clerk to look into Data protection compliance training for everyone.	Data Impact Assessment to be approved and adopted at May meeting (Item 10d) Privacy Notice for Employees to be approved and adopted at May meeting (Item 10e) Updated Data Protection and Information Management Policy to be agreed and adopted at May meeting (Item 10c) - COMPLETE
4	Recommendation: That council adopts an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority's standards and legal obligations. It is important to personalise the template for the specific use of your authority.	Clerk to create an IT Policy and get it adopted at the May meeting	Information Technology (IT) and Acceptable Use Policy to be approved and adopted at May meeting (Item 10f) COMPLETE

5	Recommendation: At each meeting, the Chair should also be given formal approval to sign the minutes.	Clerk to add this as an agenda item to each meeting to enable it to be minuted	Item 4a in May Meeting - COMPLETE
Number	Additional Comments/Suggestions	Actions	Comments/Progress
1	Comments: To ensure transparency in the budgetary process Council might wish to evidence, by recording within the minutes, the budget being set alongside the reasoning for such a budget.	To ensure we write more detail within the minutes regarding the budget	This will be Nov 2026/January 2027 now
2	Comments: In accordance with best practice, council might wish to record in the minutes the precept being set and the impact that this would have on a Band D Dwelling in monetary as well as percentage terms.	To ensure we minute the monetary AND percentage increase for a Band D property	This will be Nov 2026/January 2027 now
3	Comments: Council is advised to consider minuting a review of the reporting of expenditure and variances from budget by either implementing, in accordance with its own standing order 17c or amend Standing Order 17c to reflect the frequency with which budget monitoring exercises are carried out.	To update our Standing Order 17c to have a budget update in July, November and March as from November to January, very little changes.	Added to the PC calendar and Standing Orders updated – To be approved at May Meeting (Item 6) - COMPLETE
4	Comment: Council is advised to note guidance as issued by Proper Practices which states that it is regarded as acceptable for a council's general (non-earmarked revenue) reserves to be equal to 3 to 12 months of Net Revenue Expenditure. There is no upper limit for earmarked reserves, but they should be held for genuine and intended purposes and their level subject to regular review and justification (at least annually).	Clerk to note this text on the website	Clerk added this to the website on 18th April 2026 - COMPLETE
5	Comment: The RFO has shown best practise by ensuring, for further transparency and scrutiny, that all payments and receipts are referenced with a description as to the expenditure and income being incurred to ensure the integrity of data being input and processed	Could upload each invoice to Scribe if required. But all transactions through Scribe have a description anyway.	N/A
6	Comment: The Parish Council shows good practice by ensuring that retrospective payments incurred for the month are submitted to and approved by full council in accordance with Council's Own Standing Orders and Financial Regulations	No action required	N/A

7	Comment: There is clear evidence of good practice - payments are checked by two councillors against invoices and online authorisation is then completed demonstrating the council is working in line with its own Financial Regulations. A schedule of both due and retrospective regular payments is submitted to the Council for approval at each meeting. This is also published on the Council's website.	No action required	N/A
8	Comment: Even though no CIL funds were received during the year 2025-26, under the Community Infrastructure Levy Regulations 2010 121 B parish councils are legally required to track and publish the status of all CIL money until it is fully spent	No action required	N/A
9	Comment: Council has noted the requirement to ensure that it formally approves amendments to any employee's pay, emoluments, or terms and conditions of employment.	No action required	N/A
10	Comment: if the Council last carried out its re-enrolment duties in 2023, it will be aware that every three years further re-enrolment duties will apply. Council should ensure that it comply with any deadlines for 2026 as stated in communications from the Pension Regulator.	In the Clerks diary to reenrol	Will be complete in August 2026
11	Comment: Council might wish to note that there is a requirement to ensure that Sections 1, 2 and 3 are published and remain available for public access for a period of not less than 5 years from the date of publication. 15 (2), Accounts and Audit Regulations 2015.	Clerk to add this text to the website	Clerk added this to the website on 18th April 2026 - COMPLETE
12	Comment: Council has followed recommended guidance by ensuring that its Fidelity Cover is equal to at least the sum of the year-end balances plus 50% of the precept/grants to be received in the following April.	No action required	N/A
13	Comment: The minute at the meeting on 12 May 2025 stated that the quote would be brought to the September meeting, it was next noted post payment at the meeting on 12 January 2026.	This is correct as the quotes were bought and agreed at the November meeting and then paid after the meeting, for viewing on the January agenda as paid	N/A
14	Comment: Council has ensured that it is able to demonstrate that it has reviewed the risks facing the Council in transacting	No action required	N/A

	its business and has taken out appropriate insurance to manage and reduce the risks relating to property, cash and legal liability (amongst other things).		
15	Comment: Council is mindful of the guidance within the Governance and Accountability for Smaller Authorities in England March 2025 on the valuation of its assets and has ensured that where the acquisition value of the asset at the time of first recording is used, that method of valuation has been consistently applied.	No action required	N/A
16	Comment: Under the Freedom of Information Act 2000, public authorities must provide access to information held which must be published proactively. The Freedom of Information Act requires every public authority to have a publication scheme and to publish information covered by the scheme. Council should seek to review the information it holds under its scheme and ensure that it is up to date and ensure that it is available to view on its website.	No action required	N/A
17	Comment: The Privacy Policy on the Parish Council's website covers the framework that the public can expect for dealing with requests from individuals who have the right to know what data is held on them, why the data is being processed and whether it will be given to any third party.	No action required	N/A
18	Comment: Although the council publishes certain datasets on its website in accordance with the required timescales, during the coming year, council should seek to ensure that the following are published: <ul style="list-style-type: none"> • Items of Expenditure Above £100 including recoverable and non recoverable VAT 	Clerk to publish a list of expenditure above £100 at the end of each year onto the website	Clerk published for 2025/26 on 18th April 2026 - COMPLETE
19	Comment: to ensure that the council website complies with the regulations, it is best practice to test for website accessibility at least annually.	No action required – we do this prior to the annual meeting each year	N/A
20	Comment: This ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality. Authority owned email accounts provide a clear record of communications, which is	No action requires as everyone has a .gov.uk email	N/A

	<p>essential for transparency and accountability. This helps in maintaining an audit trail and ensures all council-related communications are accessible for review if needed and makes Data Subject Access and Freedom of Information Requests easier to manage.</p> <p>Authority-owned email accounts ensures that sensitive information is handled in a controlled environment with appropriate security measures. This aligns with GDPR principles such as data minimisation, integrity and confidentiality.</p>		
21	<p>Comment: In order to warrant a positive response to Assertion 7 of the Annual Governance Statement, council should seek to address the matters brought to its attention by internal (and external) audit. Council has understood the requirement to ensure that, having received a narrative internal audit report, it should minute its review of the work carried out and agree actions planned from the outcomes identified.</p>	Ensure we complete the audit action plan	Take Audit Action Plan to May Meeting (Item 18d) - COMPLETE
22	<p>Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration.</p>	No action required	N/A