

Interim Internal Audit - Points Carried Forward

Audit Point	Interim Audit Findings	Council comments
B	Recommended that the following statement is added “As per Schedule 12 of the Local Government Act 1972, I consent to the receipt of all council meeting papers by electronic methods. I understand I may withdraw this consent at any time”. I also recommended that all existing councillors complete a form agreeing to electronic communication at the earliest convenience.	Statement added to form for new Councillors + all Councillors signed a form agreeing to electronic communication in the meeting of 5 th January 2026 Minute 181/26
B	Recommended that the council establish its own website, hosted on an authority-owned domain, to ensure full compliance with statutory requirements and to strengthen transparency, accessibility, and governance control.	The website is owned and paid for by the Parish Council. Wording on the front page has been changed to reflect the access and editing authorities of users. Minute 199/26
B	Recommended that all supporting papers are published alongside agendas and minutes to meet statutory obligations under the Local Government Act 1972 (section 100B), the Freedom of Information Act 2000, and the Accounts and Audit Regulations 2015. Doing so ensures transparency, accountability, and informed participation, while reducing the risk of challenge and strengthening public trust.	Supporting papers will be uploaded with agendas and minutes except for commercial quotes which will be listed in the agenda as A,B, C etc.. and will be available for any members of the public to inspect under Freedom of Information. Minute 200/26
B	Recommended that all decisions are recorded with the reasons for them and the power used to make the decision. This will provide a clear audit trail and strengthen transparency.	A new table listing the powers will be used to follow this recommendation. Minute 201/26
B	Recommended that the council adopt an updated Scheme of Delegation that reflects and supports the Financial Regulations.	To be re-written by Clerk early in 2026

C	Recommended that the Council consider adding 'Business Continuity' to the risk assessment. With one sole, part-time employee this is a significant risk to the Council.	Added to the Financial and Management risk assessment under the employees section. Minute 162/25
D	Recommended that budget reflects the expected expenditure and that a simple spreadsheet is devised to record General and Ear Marked Reserves.	Scribe shows 2 x lines of Reserves. Councillors to decide how best to proceed with this point. Minute 202/26
I	Recommended that Council review their practices against FR 2.6	Financial Regulations updated. Minute 163/25
I	It is recommended that Council review the banking arrangements in accordance with it's Financial Regulations or consider alternatives.	Financial Regulations updated. Minute 163/25