

Actions Required

Ref	Action Required	
1	Consider moving from Excel to parish council accounting software in preparation for future mandatory requirements.	
2	Update Financial Regulations and Standing Orders documents to show the approval date and minute reference. Publish updated versions on the website.	In progress
3	Introduce an invoice certification/authorisation stamp to evidence checking, approval and payment authorisation on all invoices.	In progress
4	Review insurance arrangements and consider adding cyber-security cover.	In progress
5	Approve and document a process for regular physical verification of council assets. Ensure insurance schedules match the asset register.	In progress
6	Review and correct the Asset Register. Investigate the £26,570 discrepancy and restate the register if necessary.	Complete
7	Add the location of public land and building assets to the asset register and publish this information to comply with the Transparency Code.	In progress
8	Publish the External Auditor Report for 2024–2025 on the website.	Complete
9	Adopt a Digital/Data Compliance Policy (the auditor suggests the NALC model policy).	In progress

Additional Improvements Recommended by Auditor

Governance and Policies

- Add minute references to all newly approved policies and procedures.
- Ensure every policy states:
 - Date approved
 - Minute reference
 - Review date

Budget Monitoring

- Record detailed explanations in minutes for significant budget variances.
- Ensure councillors formally review and question major overspends or underspends.

Variance Explanations

Provide fuller explanations for significant year-on-year movements, including:

- Election costs
- Asset purchases
- Grants received
- Staff cost changes
- Changes in reserves
- One-off projects

Auditors expect evidence showing:

- Why the change occurred
- Council approval of expenditure
- Supporting documentation
- That figures are accurate and lawful

Suggested Action Plan for 2026–2027

Immediate (before AGAR submission)

Correct Asset Register (Action 6)

Publish External Auditor Report (Action 8)

Add land/building locations to published asset register (Action 7)

Within 3 Months

Update Standing Orders and Financial Regulations with approval dates/minute references (Action 2)

Adopt invoice authorisation stamp/process (Action 3)

Adopt NALC Digital/Data Compliance Policy (Action 9)

During 2026–2027

Review cyber insurance cover (Action 4)

Implement annual asset verification procedure (Action 5)

Consider procurement of sector-specific accounting software (Action 1)