Staple Parish Council
Internal Audit Action Plan 2025

IA Report 2024/25 Assertions	Actions	Who	Time Frame
Section A	**Appropriate accounting records have been properly kept throughout the financial year.**		
A commercial software program is in place which requires some set-up adjustments to make it more suitable for production of accurate reports and information.	• Discuss with software company to ensure reports accurate	SAG	August
There should be a column in the accounts for S. 137 expenditure, to ensure that statutory limits are not exceeded.	• Discuss with software company to create new column	SAG	Completed.
May, July and September 2024 are scans of the signed versions which are not accessible.	• None other versions available		
. I would also recommend redacting any signatures on website documents.	• Check through existing documents on website	SAG	July
The pages must be numbered sequentially and filed in accordance with Local Government Act 1972 sched 12 paragraph 41 (1) (2).	• In place since SAG has been the clerk.	SAG	Ongoing.
Section B	**This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved, and VAT was appropriately accounted for**		
I recommend that the Council reviews the latest 2025 amendments to the NALC Model Template Financial Regulations, in particular 5.4, 5.7 and 5.11 as a result of The Procurement Act 2023 and	• Small changes to be made, Policy to be reviewed.	SAG	Draft Sept, Accept October.

Not started	Some progress made	Complete

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The Procurement Regulation 2024 which came into force March 2025.			
All invoices/payslips should be initialled upon review and cross-referenced with cheque numbers.	• Going forward	2 signatories	Going forward
At least four Councillors are on the mandate as signatories, with one non-signatory designated as responsible for internal controls.	• Contact Barclays to have new signatories on mandate. Nominated: RL, TB, GM, LW and SG to manage account	RL and TB	July
Section C	• **This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these**		
The Accounts and Audit Regulations 2015 require smaller authorities, each financial year, to conduct a review of the effectiveness of the system of internal control and prepare an annual governance statement in accordance with proper practices in relation to accounts. I could find no minute or other evidence that the Council reviews its internal controls annually.	• Create Internal control statement.	SAG	Draft Sept, Accept Oct.

Not started	Some progress made	Complete

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IA Report 2024/25 Assertions	Actions	Who	Time Frame
I also could find no minute or other evidence that a Strategic Risk Assessment has been conducted. I would recommend a complete review and development of a Strategic Risk Assessment that covers both financial and operational risks. This should be reviewed annually and minuted as such. See Practitioners' Guide paragraph 1.32, 5.89-5.99 and the template example on pages 66-69.	• Create strategic risk assessment statement.	SAG	Draft Sept, Accept Oct.
Standing Orders were last reviewed in March 2025 and are reviewed regularly. NALC has also issued (April 2025) updated Model Template Standing Orders 14 (Code of Conduct) and 18 to reflect the changes made to Financial Regulations, and I would recommend reviewing and adopting these when practical.	• Update Standing orders in line with this template	SAG	Draft Sept, Accept Oct.
The Council is not insuring its assets which may be a financial risk with there being insufficient reserves for replacement. I would recommend that the Council urgently reviews this when renewing its insurance for 2025/26.	• Contact Insurance company to ask for quotation based on asset register confirmed in March 2025	SAG	July

Not started	Some progress made	Complete

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Asset inspections: there does not appear to be a formal, regular inspection of assets or of any trees for which the Council may be responsible. Regular tree inspections should be conducted by an arboriculturalist and I would check with your insurers as to the frequency they require.	• Set date in calendar to achieve this and nominate a councillor to conduct this task.	Nominated Councillor	November or Janaury.
Full risk assessments should be conducted for all Council activities and kept on file, as well as risk assessments and copies of liability insurance from any contractors used.	• Contact maintenance company for copies	SAG	July
I would recommend that access codes and passwords are stored in a secure file held by the Chairman in case of emergencies.	• Create a single document and forward	SAG	Complete.
Section D	• **The precept or rates requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; and reserves were appropriate.**		
A budget vs expenditure review was conducted in December 2024 when the first draft budget was considered. These should be conducted quarterly at a minimum.	• Set dates in Annual calendar to complete these. July, October, January and March	Council	Ongoing
The Council has a cash balance of £9,959, of which £2,199 is held in a reserves account. Practitioners' Guide (paragraph 5.34) recommends that a small	• Move balance to reserve account to get interest paid.	SAG as soon as access granted on Barclays account	July / August

Not started	Some progress made	Complete

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council should hold close to 12 months' General Reserves. I would recommend reviewing reserves held, to cover any future election costs, remedial tree works and unexpected contingency issues.	• Review of reserves	SPC	January (Prior to budget and precept setting)
Section E	• **Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for.**		
VAT refund claims have not yet been made for 2024/25, nor could I see any evidence that any claims were received in the year for 2023/24. I would recommend checking when the last VAT refund was received and claiming as soon as possible for any monies owed.	• Submit VAT reclaim	SAG	ASAP
Section G	• **Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied.**		

Not started	Some progress made	Complete

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The Council has one employee, who, as of May 2025, does not have an employment contract. A formal contract is required, together with a confirmatory letter setting out any changes to contract. Employment contracts: Overview - GOV.UK (www.gov.uk) NALC issued an updated model template in December 2023, together with guidance notes and this can be downloaded from their website.	• Council to create contract for clerk. • Clerk can forward draft contract and employment policies • Clerk to sign contract	Nominated councillors SAG SAG and TB	 ASAP September
I have not viewed the year-end HMRC online balances due to access problems.	• Access now secured	SAG	Completed.
The Council is not registered with the Pensions Regulator which is a statutory requirement even if any employee falls below the threshold for pensions and the Council does not have to provide a pension scheme.	• Contact Pensions Regulator to do this	SAG	August
Section H	**Asset and investment registers were complete and accurately and properly maintained.**		
As mentioned previously, regular inspections of assets should be conducted.	• Assess assets and register	Nominated councillor	November
Section L	• **The authority published the required information on a website/webpage up to date at the time of the internal audit in accordance with the relevant legislation.**		

Not started	Some progress made	Complete

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Transparency Code for Smaller Authorities 2015. Parish Councils below the £25,000 threshold are required to follow the Transparency Code guidelines for publication, which includes: all items of expenditure above £100; end of year accounts; annual governance statement; internal audit report; a list of councillor or member responsibilities; details of public land and building assets; and minutes, agendas and meeting papers of formal meetings. Part of the Transparency Code publication requirements is that all supporting papers (draft budgets for example) are published with the agendas for meetings. See page 6 paragraph 10 of the Code. At present the Council is not fully compliant with the Code.	• In place for 24/45 audit next year. • All ancillary documents to meetings published in a clerk's report.	SAG	Ongoing
Data Protection Act 2018 It is also a requirement that Parish Councils register with the Information Commissioner's Office as a Data Protection processor (£47/year if paid by direct debit). Please refer to Data protection fee | ICO Parish Councils do not have to appoint a Data Protection Officer, but the Council is considered a Data Controller. See NALC's LTN 38 'Data Protection'. A Data Protection policy is also required.	• Council to register with the ICO	SAG	August.

Not started	Some progress made	Complete

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Freedom of Information Act 2000 The website does not contain the ICO's model publication policy which is a requirement. The latest ICO version is available at template-parish-councils-2021. Please refer to NALC's LTN 37 'Freedom of Information' paragraphs 21-22. A privacy policy is also required.	• FIA publication policy to be created • Privacy policy to be created.	SAG	Draft Sept, Accept Oct
The Accounts and Audit Regulations 2015 – regulation 13 requires that all authorities publish on their website for at least 5 (five) years: the Annual Governance statement, the Statement of Accounts, any Certificate of Exemption, the AGAR Internal Audit report, the analysis of variances, bank reconciliations and notice of public rights. The Parish Council does not meet these requirements as only 4 years are evidenced, and none of them contain all of the required information. It is also recommended that you publish the Internal Auditor's written reports.	• In place for 24/45 audit next year. • All ancillary documents to meetings published in a clerk's report.	SAG	Ongoing
Section N	• **The authority has complied with the publication requirements for 23/24 AGAR**		

Not started	Some progress made	Complete

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The Certificate of Exemption, analysis of variances and notice of public rights are all on the website, but the Internal Audit (AGAR) report, Governance Statement and Accounting Statement and bank reconciliation are missing.	• Clerk will look through documents recently received and see if she can add these	SAG	July / August.
Other Matters	•		
I would recommend that the Council reviews the 2025 edition of Practitioners' Guide, as it contains new requirements and guidance which will affect the 2025/26 audit, in particular relating to 'Digital & Data Compliance', and the requirement for an IT policy.	• Clerk to review	SAG	January +
Annual election of Chairman at May Annual Parish Council Meeting – when the Chairman has been elected, it is a requirement that they sign an acceptance of office of Chairman, and this should be minuted.	• In place for next audit	SAG	
Elected & co-opted councillors – signing of acceptances of office should also be minuted.	• In place for next audit.	SAG	
• The Public Sector Bodies (Websites and Mobile Applications) Accessibility Regulations 2018 Compliance with this is a requirement. Testing of	• This is a HUGE job – we may need to build a WCAG compatible website (currently doing this for	SAG	January +

Not started	Some progress made	Complete

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the website should be done regularly and there are several tools available for this. Further guidance can be found at Testing for accessibility – Service Manual – GOV.UK In addition, the Council must provide an accessibility statement on the website, which is updated where applicable on a regular basis as updates are made by the government. The current standard for websites is WCAG 2.2 AA. A sample is available at Sample accessibility statement – GOV.UK It is the council's legal responsibility to ensure that the website meets accessibility requirements	Fordwich). I suggest this is addressed when all other matters are completed		
Documents such as agendas and minutes need to be in an accessible format utilising 'headers' and saving in a PDF/A format to allow for navigation. Help with this can be found at Creating Accessible Documents | AbilityNet This affects most documents created by the Council, dated back to September 2018.	• Clerk to look at old documents on website and save as PDF • Save all docs as a PDF going forward	SAG	Ongoing
In conjunction with general risk management, the Council should update or develop and adopt the following regulations/policies:	• New policies to be drafted	SAG	Draft September Approve October.

Not started	Some progress made	Complete

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IA Report 2024/25 Assertions	Actions	Who	Time Frame
o Updated Code of Conduct (Latest version available from your Monitoring Officer) o Updated Standing Orders (NALC template 2025) o Updated Financial Regulations (NALC template 2025) o Strategic Risk Management/Internal Controls policy o Model Publication Scheme (ICO) o Accessibility policy for website			

Not started	Some progress made	Complete