Internal & External Auditor Recommendations 2025/26 Audits

Actions taken to date – as at 26th October 2026

Auditor	Recommendation	Action taken	Status
Internal	Risk Register – add section for risks of loss of key staff	Section added, approved by Council 08.07.26	Completed
Internal	No sales invoices recorded / issued	The sales ledger software has now been added to the accounting software and this is now being actioned.	Completed
Internal	Rates of pay not minuted	Minuted at the Staffing Committee meeting 07.10.26 and all future rates will be minuted.	Completed
Internal	Acting RFO has no contract	Acting RFO resigned.	Completed
Internal	Bank reconciliations not being presented to Council.	Monthly bank statements and reconciliations for all the bank accounts are presented to each Finance Committee meeting where two Members, non-bank signatories and not the Chair where possible, check and sign the documents.	Completed
Internal	Finance Committee not met	The Finance Committee are now having regularly meetings.	Completed
Internal	Income & Expenditure basis accounting	Council did operate on sort of an I&E basis, however, there were no ledgers on the accounting software so technically it was more like a receipts & payments basis. Accruals, prepayments etc were also not actioned. The sales and purchase ledgers elements have been added to the accounting software and all transactions are now entered onto the ledgers and accruals, prepayments etc accounted for.	Completed
Internal	Audit docs not on website.	All audit docs have been placed on the website.	Completed
Internal	Cash not gaining interest	Investment Strategy approved by Council and will be implemented once the back access (as detailed below) is actioned.	Completed
Internal	Council approved move from HSBC to Unity but funds not transferred	Superseded by approved Investment Strategy.	Completed
External	Some audit docs not published on the website	All documents are now published on the website. One ask was for further financial info – this was concerning staff salaries and I was not prepared to publish that confidential info on the website. Financials were given but not the actual salary for each member of staff – on the explanation of variances which has to be published on the website. If an auditor requires this info then it needs to state this on their checklist and provide a secure method for submission.	Completed
External	Missing information	We submitted everything on the auditor checklist, or we gave them the link to the web page where it could be found. Additional info was requested but there is no way a council knows what additional info an auditor will want.	Completed
Internal	Assertion 10	Not complied with the law. Assertion 10 proposal approved by Council Jul 26 – I.T. & Data Management Policy approved, GDPR training approved for all Members and Officers, Data Mapping Register Approved. Website accessibility – a lot of work has been done to improve the site. The website developer has confirmed that they will review all sites later in the year ahead of audit and will make any necessary changes.	Completed except for - In progress – GDPR training

		GDPR courses are being booked.	
Internal	Fitness Club rent not received	Invoice sent to the club. Payment will be chased and if not paid legal action will be taken.	In progress
Internal	Website review as difficult to navigate & old information	A lot of work has been carried out on the website improving the design/layout, removing old and duplicated docs, adding missing information etc. This work will continue on an ongoing basis.	In progress
Internal	Access to bank accounts	Council approved an Investment Strategy which includes: • the transfer of the Council's principal day-to-day banking arrangements to a new Unity Trust Bank current account. • the closure of the existing Lloyds Bank current account. • the closure of the existing HSBC current account. • the transfer of surplus funds currently held with HSBC into alternative approved deposit/investment arrangements in accordance with the Investment Strategy. • the Clerk/RFO and any Locum Clerk/RFO in post being appointed as administrators and banking officers for the Unity Trust Bank current account. The Clerk/RFO and councillors are liaising with the banks to get all this actioned. It is very slow process. Lloyds Bank – new signatories are in place and dual authority for all payments. HSBC - a meeting is scheduled mid-November for a Member to visit HSBC to regain access. Unity – once the Member has regained access to HSBC the Unity Bank switch can take place. Cambridge – forms are being completed to update the signatories.	In progress
Internal	Minutes to contain the actual budget and precept figures.	Budget/precept meetings are yet to take place but will be fully minuted.	Outstanding
Internal	Asset Register	Individual additions and disposals not recorded. Values are not consistent with some assets valued at insured value and some at cost of replacement. Insured values do not reflect the insurance policy. A complete review of the Asset Register and insurance will be carried out. To be added to the website once the reviewed document is in place. Low value items included. De minimis recommended. Council approved all assets under £100 to be removed from the Register. Will be actioned when review is carried out and no future asset under £100 purchase price will be added to the Register.	Outstanding