

WALTON ON THE WOLDS PARISH COUNCIL

RESPONSE AND ACTION PLAN FOR RECOMMENDATIONS IN THE 2023-24 INTERNAL AUDIT REPORT

KEY RECOMMENDATIONS			
RECOMMENDATION	ACTION PLAN	TIMETABLE FOR ACTION	TIMETABLE FOR COMPLETION
1. A member of Council other than the Chair should be appointed to verify bank reconciliations (for all accounts) produced by the RFO. The member should sign the reconciliations and the original bank statements as evidence of verification.	<p>A councillor appointed to verify bank reconciliations and to sign the reconciliations and banks statements as evidence.</p> <p>(May – August 2024 these have been signed by the Chair but shared with all councillors).</p> <p>Please note: Financial Regulation 2.6 (adopted June 2024) requires this to be done once a quarter and at the end of the financial year.</p>	Starting September 2024 and ongoing thereafter.	Ongoing
2. Bank reconciliations be carried out monthly.	Monthly meetings going forward where possible. Bank reconciliations as a recurring agenda item at all meetings.	In place since May 2024 and ongoing.	Actioned and ongoing
3. The Council purchase software appropriate for parish council accounting.	Purchase of Scribe Accounting Software Package and monthly subscription service.	Agreed at the June meeting of the Parish Council, minute ref 2024/96.I. Purchased June 2024 and now in use. All	Completed

		2024-25 payments recorded here.	
4. A suitably designed certification stamp should be in place providing for evidence of these checks and payment authorisation, and applied to all invoices.	Stamp purchased August 2024.	To be used from September 2024 onwards.	Actioned and ongoing
5. The Council should adopt the latest Financial Regulations, published by NALC on 8 th May 2024, and ensure that those items in bold type remain in bold type as they indicate statutory requirements which cannot be changed or removed. (See also 31).	Reviewed, adapted and adopted at the June meeting, minute ref 2024/94. Clerk attended the LRALC's online briefing on Model Financial Regulations for Councils with a budget under £25,000 in June 2024.	Actioned June 2024	Completed
6. VAT should be recovered at least once during the financial year.	Recover VAT at least once during the financial year.	VAT of £881.55 for 2023-24 reclaimed June 2024. VAT of £511.42 for 2022-23 reclaimed July 2024.	Completed for 2022-23 and 2023-24. Ongoing for 2024-25 and future years.
7. The Risk Assessment should be updated with the minute reference where approved and the date of subsequent review.	Updated Risk Assessment reviewed and adopted at the July meeting, minute ref 2024/114.	Actioned July 2024 To be reviewed May 2025.	Completed

<p>8. The minutes should be referenced to ensure legal powers and duties are evidenced and recorded.</p>	<p>\$137 payments noted since May 2024 N/A as of September 2024 when the Council will declare that it has General Power of Competence (CiLCA qualified clerk as of July 2024 and at least three elected councillors), as per the Localism Act 2011.</p>	<p>Resolution to declare that the Council has the General Power of Competence as an agenda item for the September 2024 meeting.</p>	<p>Actioned</p>
<p>9. The RFO should review the budget performance at the financial year-end and provide explanations for any significant or unanticipated variances.</p>	<p>In view of the fact that the budget set at the February 2024 meeting (minute ref 2024.028(f)) was inadequate, particularly with reference to staff costs, audit costs, and outstanding invoices from 2023-24, and to help with financial planning for 2024-25, a revised budget for 2024-25 was reviewed and adopted at the July 2024 meeting. Minute ref 2024/113.IV.</p> <p>Complete an Explanation of Variances proforma as part of the audit process.</p>	<p>Actioned July 2024</p> <p>Explanation of Variances proforma completed for 2023-24 and submitted to the internal and external auditor. Received and approved by the</p>	<p>Completed for 2023-24</p> <p>To be completed April – June 2025 as part of the 2024-25 audit process, and submitted to the internal and external auditors.</p>

		<p>Council at the June meeting, minute ref 2024/95.V.</p> <p>Please note that due to incomplete and inadequate records for 2023-24 it was impossible to give accurate and meaningful figures for some categories of 'all other payments' on the AGAR form, particularly with regard to the unusually high 'miscellaneous' payments.</p> <p>Action for the 2024-25 financial year will be carried out at the year-end as part of the audit process.</p>	
10. The Council should carry out a review of burial fees in relation to other local burial grounds.	Conduct a review of nearby burial grounds managed by parish councils (Wymeswold, Barrow upon Soar, Sileby) and produce a comparative document of fees charged.	Burial ground fees reviewed, increased in line with nearby burial grounds.	Completed

	Review and adopt new fees for Walton on the Wolds Burial Ground.	New fee schedule adopted at the June meeting, minute ref 2024/96.X.	Completed
11. The Council should become a member of the Institute of Cemetery and Crematorium Management (ICCM) and the clerk undergo appropriate training as the responsible officer for the burial ground.	<p>The council should join the ICCM, giving access to advice, up to date information, and all statutory requirements and best practice guidelines on running a burial ground.</p> <p>The clerk should undergo appropriate burial ground training.</p>	<p>The Council originally rejected the suggestion of ICCM membership on grounds of cost (£100 per year) at the June meeting, minute ref 2024/96.III.</p> <p>Following advice, the Council reviewed this decision and passed a Special Motion at the August meeting to reverse this decision and allow the clerk to purchase ICCM membership.</p> <p>Draft Minute ref 2024/129.</p> <p>The clerk attended the LRALC's Cemetery and Churchyard Management course in June 2024.</p> <p>The clerk is due to attend the SLCC's</p>	<p>Completed August 2024</p> <p>Completed</p> <p>September 2024</p>

		'Cemetery Matters' course 6th September 2024.	
12. The Council should use appropriate software, e.g. Epitaph, to correctly record interment records.	<p>Purchase of appropriate software to correctly record interment and burial records.</p> <p>The Council agreed to purchase a Scribe cemetery software subscription at the June meeting, minute ref 2024.96.I and 2024/96.IV.</p> <p>The clerk needs to conduct a thorough assessment of the burial ground and all records held before uploading these to the system.</p>	<p>Scribe Cemetery purchased June 2024.</p> <p>Review of burial ground records and attempts to locate some missing records ongoing August 2024.</p>	Target date for completion of the project to upload existing records to Scribe Cemetery January 2025
13. The Council should carry out a review of the burial records	See 12 above.	Ongoing	As above
14. Salaries should be paid on a set day of the month and not have to wait for a meeting to be approved. They are a contractual arrangement.	<p>Salaries to be paid on the last Friday of each month.</p> <p>Obligations under employment law to be thoroughly investigated in advance of any salary and employment contract reviews.</p>	<p>To be actioned with effect from August 2024</p> <p>Before November 2024 meeting</p>	<p>Ongoing</p> <p>November 2024</p>

15. The Asset Register should be dated and the meeting reference recorded within the document.	An updated asset register was approved at the March 2024 meeting, minute ref 2024.045(l). Meeting added to the document on the website.	Actioned August 2024	Completed
16. Additions and disposals records should allow tracking from the prior year to the current year on the Asset Register.	To complete additions and disposals records for tracking purposes with the 2024-25 asset list.	To be actioned with the 2024-25 audit.	May 2025
17. The Council is advised to purchase appropriate accounting software (see also 3.)	See 3 above	Actioned June 2024	Completed
18. All expenditure items should be logged against budget codes.	All expenditure items logged against budget codes as part of the process of using accounting software (Scribe).	In place since June 2024 and all earlier expenditure items for 2024-25 (April to June) added to the system.	Actioned and ongoing
19. The internal audit report should be sent, with the AGAR, to the external auditor in order that a limited assurance review be carried out for the 2023-24 financial year and for significant financial weaknesses to be addressed.	Internal audit report sent with the AGAR to the external auditor in order that a limited assurance be carried out for 2023-24.	Sent to the external auditor (Moore East Midlands) 17 th June 2024. Request for a limited assurance review confirmed by email 12 th June 2024.	Completed Completed

20. Finance Reports should be made available on the website.	Finance reports published on the website.	Ongoing since April 2024.	Actioned and ongoing
21. Payments over £100 should be published on the website.	Payments over £100 to be published on the website for 2024-25 onwards.	Ongoing as of April 2024-25. All payments, including those under £100, are listed with the minutes of each meeting. Dedicated page for payments over £100 on website.	Actioned and ongoing.
22. Associated meeting reports/documents should be published on the website (with the exception of confidential reports).	Publish meeting reports and documents on the website.	Ongoing since May 2024	Actioned and ongoing
23. The Council should approve the dates for the period for the exercise of public rights at the same time as approving the AGAR.	The Council will approve the dates for the period of the exercise of public rights at the same time as approving the AGAR.	Approved at the June meeting, minute ref 2024/95.VII. The dates for the exercise of public rights were set to begin on the 12 th of June 2023 and end on the 23 rd of June. The Notice of Public Rights was announced on the 11 th of June,	Completed

		published on the website, and posted on the noticeboard.	
24. The inspection period for the exercise of public rights must be 30 working days inclusive and must include the first 10 working days of July.	The Council agreed to an inspection period of 12 th June to the 23 rd of June 2024 (inclusive).	Actioned	Completed
25. Council must publish a Notice of Conclusion of Audit before 30 th September.	Council to publish a Notice of Conclusion of Audit before 30 th September. This will be published on the website and posted on the noticeboards.	Before September 30 th 2024 (subject to the Notice being agreed and supplied by the external auditor).	Before September 30 th 2024 (subject to the Notice being agreed and supplied by the external auditor).
26. There should be a minimum of 5 years' AGAR published in full on the Council's website, to include any additional report published by the internal auditor.	The AGAR and any additional narrative reports from the internal auditor published from 2024 onwards. Not possible for financial years before 2023-24. No such reports produced.	All AGAR and related documents, including the internal auditor's narrative report published on the Council's website June 2024.	September 2029 for the minimum of 5 years' full reports to be completed.
27. The Council needs to verify whether the former councillor is a sole trustee of the Constable's Land Charitable Trust or whether the Council as a corporate body is the sole trustee.	Discussions with the Charity Commission.	Phone conversations with the Charity Commission in May 2024 established that the Parish Council as a corporate body is the sole trustee of the charity.	Completed

		The ex-councillor whose name was still listed as the contact at the Council was removed. The Clerk has been added as the chief contact. Confirmed by email May 2024.	
28. If the Council, as a corporate body, is the sole trustee, the appropriate information needs to be lodged with the Charity Commission.	Discussions with the Charity Commission. May 2024, August 2024.	As for 27.	Completed
29. The annual return for the Constable's Land charitable trust needs to be filed with immediate effect.	Submit the annual return for 2022-23 with immediate effect and the 2023-24 return by December 2024.	2022-23 return submitted 24 th May 2024. 2023-24 return to be submitted before 31 st December 2024,	Completed 31 st December 2024
FURTHER RECOMMENDATIONS (Additional Comments from the internal auditor's report)			
30. The Council should provide .gov emails for the clerk and councillors (as per NALC recommendation).	Discussed by the Council at the April 2024 meeting. Councillors agreed to the clerk having a .gov email address and resolved to continue with dedicated councillor gmail email addresses for councillors on grounds of cost until such time as	Actioned April 2024, minute ref 2024/59.	Completed for the clerk. To be reviewed as and when there are any statutory changes requiring this for councillors.

	it becomes a statutory requirement for them to have a .gov email address.		
31. The Council should delay approval of the Financial Regulations pending consideration/adoption of the new Model Financial Regulations published by the NALC on 8 th May 2024.	Council were made aware of the new Financial Regulations at the May 2024 meeting but decided to delay full consideration and adoption until June.	Considered and adopted June 2024.	Completed
32. This report should be reviewed by the Council and actions to be taken minuted. It should be published online together with the IA section of the AGAR.	To be reviewed at the Extraordinary meeting on the 21 st of August 2024. To be published online within 7 days of that meeting, as per Schedule 7 of the Local Audit and Accountability Act 2014.	21 st August 2024-28 th August 2024	28 th August 2024
33. The clerk's contract of employment stipulates 3 hours per week. Bearing in mind that the clerk is managing a burial ground, with all the legal complexities this entails, this would appear to be inadequate.	Councillors resolved that they were happy with the present arrangement and for the clerk to be paid for all overtime worked in excess of the contracted 3 hours per week until things 'settle down'. Discussed at the June meeting, minute ref 2024/96.VI.	To be reviewed as part of the budget-setting process in November, as per Financial Regulations. Also to be again reviewed at the annual appraisal (March 2025). SLCC to be consulted again for guidance.	Before December 2024 and again in March 2025.

<p>34. The salary scale for the clerk and contract should be reviewed given the ongoing work that needs to take place to improve the position of the Council with regard to procedure and process.</p>	<p>To review the salary scale for the clerk in consultation with the LRALC or equivalent organisations.</p>	<p>Before budgets for 2025-26 are set, as part of that process.</p> <p>As per Regulation 4.2 of the new Financial Regulations, budgets for salaries shall be reviewed by the Council at least annually and no later than November for the following financial year.</p>	<p>November 2024</p>
<p>35. The Council should consider asking the SLCC to undertake a job evaluation.</p>	<p>Enquiries made with the SLCC in May 2024. The cost (£442.50) was considered prohibitive for a small council.</p> <p>Council should review the SLCC advice note on working hours.</p> <p>Enquiries to be made with LRALC to see if they can offer an evaluation. However, and according to the LRALC website, evaluations are for pay scales not hours.</p>	<p>Investigated but unable to proceed.</p> <p>Before November 2024</p> <p>September 2024</p>	<p>November 2024</p> <p>November 2024</p> <p>September 2024</p>
<p>36. Minutes pages should be consecutively numbered.</p>	<p>Minute pages to be consecutively numbered.</p>	<p>Minutes April 2024 onwards</p>	<p>Actioned and ongoing</p>

	In hand since the appointment of the new clerk (March 2024).		
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