WESTLETON PARISH COUNCIL

AUDIT ACTION PLAN 2026/27

Following the conclusion of the internal audit for the 2025/26 financial year on 15 June 2026, the following action plan has been drafted by the Clerk in order to address the recommendations made.

Area and recommendations	Action	Timescale
Financial Regulations • *"Council might wish to review the NALC Advice Note – Procurement, 3 February 2026 and ensure any applicable revisions are incorporated at the next annual review."*	To review the advice note at the next annual review of the Financial Regulations.	Next annual review of Financial Regulations (May 2027).
Appointment of RFO • *"Whilst Mr Green was employed as Clerk and RFO in October 2025, there is no minute to confirm this appointment and none to confirm that Council is aware that , in accordance with Section 151 of the Local Government Act 1972(d) (financial administration), it should appoint a person to be responsible for the administration of the financial affairs of the relevant authority."*	The Clerk will be retrospectively appointed as the Parish Council's Responsible Financial Officer.	At June meeting.
Budget & precept • *"To ensure transparency in the budgetary process followed by the council, it should evidence, within the minutes, the actual budget being set alongside the reasoning for such a budget."* • *"In accordance with best practice, council should record in the minutes the impact the precept being set would have on a Band D Dwelling in percentage and monetary terms."* • *"The Clerk council has noted the regularity in which the reports are received and will be ensuring that council is acting in accordance with the timescales as specified in its own Standing Order 17c."*	NOTE: A full explanation of the precept impact was provided for the 2026/27 budget as an appendix to the minutes. Both budget reasoning and impact on the precept will be more clearly minuted. More regular (quarterly) budget performance reports will be circulated.	Setting of the budget and precept for the 2027/28 financial year (November 2026). Already commenced
Reserves • *"Council should seek to adopt a reserves policy to significantly boost the general reserves to one which will provide a safety net for unforeseen spending pressures."*	Draft a reserves policy within the Finance Sub-Committee for full-council approval	At budget-setting meeting of the Finance Sub-Committee (October or November 2026)

Bank reconciliations • *"Council might wish to consider expanding Council's internal control statement to confirm that reconciled accounts including bank reconciliation are to be presented to the council at council meetings, thereby demonstrating that an internal review and verification of the bank reconciliation versus the bank statements has been undertaken. This is not only good practice but is also a safeguard for the RFO and fulfils one of the authority's internal control objectives."*	To include this recommendation in the next review of the internal control statement.	At the next review of the internal control statement (May 2027).
Publication scheme • *"Council is advised to adopt a publication scheme ensuring that it is fully tailored to the parish council and is held in accordance with the defined guidelines."*	The Clerk will look to draft a publication scheme for approval by the full council.	Ahead of next internal audit (May-June 2027).
Transparency Code • *"Council might wish to review the provisions of the Local Government Transparency Code 2015 and consider whether it might be able to work towards ensuring compliancy with the requirements of publishing the following data on its website in accordance with the required timescales: publish quarterly: Individual items of expenditure that exceed £500 (currently published on an annual basis); Government Procurement Card transactions; Invitations to tender for contracts over £5,000; Details of contracts that exceed £5,000. Publish annually: Details of all land and building assets; Grants to Voluntary, Community and Social Enterprise Organisations; Organisational Chart."*	The Clerk will look at the implications and work required to improve the Parish Council's compliance with the Transparency Code.	Ahead of next internal audit (May-June 2027).
Annual meeting • *"Council did not hold its Annual Meeting of the Parish Council in May 2025. This was held on 30th June 2025. Council should note that in accordance with legislation it is required by law to hold an annual meeting of the Council, at which the Chair is to be elected for the coming year, during the month of May."*	This preceded the tenure of the current Clerk. The current Clerk ensured that the Annual Meeting for 2026 took place during May, and will continue to do so going forwards.	Addressed and corrected.