

Action plan - 2024 /25 Audit recommendations

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Objective	Recommendations	Proposed Management Action	Agreed / Proposed Completion Date
	Consider reviewing Financial Regulations so they are based on the latest NALC model April 2025	Finance Regulations updated to reflected NALC latest model (April 2025). Draft ready for review by Finance Committee and then Full Council (September 2025)	September 2025
B	It would help if the cashbook recorded the account which each payment / receipt relates to.	Propose only to state bank account where payment / income is not from the current account	Agreed last year to only state bank account where there is a change from the current account
	Consider having an expenses account so clerk can purchase items on council's card and reclaim VAT	Clerk to explore options and Full Council to agree if this is required	October 2025
C	Publish the latest version online as the one under policies section of website is dated 2023.	To be published on the website	September 2025
D	Closely monitor general unallocated reserve	Already being reviewed monthly.	On going
E	Consider issuing invoices for cemetery fees as a further audit trail	Propose to provide a record of all interments within the financial year with payments received	Year end process
G	This is not an accuracy point but please note with effect from 1st April 2024, NALC calculate hourly rate by dividing annual salary by 52.143 weeks (which is 365 days divided by 7) and then divided by 37 hours (the standard working week).	To be determined	TBA
H	Recommend updating the register as assets are purchased and minuting reviews.	To update register as assets are purchase and minute	On going