

## Internal Audit Action Tracker – Tuddenham St Mary Parish Council

Source: SALC Internal Audit Report for year ending 31 March 2026 (Victoria Waples, dated 13 July 2026), cross-referenced against the 11 recommendations carried forward from the 2024-25 audit.

| Ref | Year(s) Raised    | Report Section | Recommendation / Action Required                                                                                                                                                                                                                                                            | Status per July 2026 Audit              | Responsible Officer | Date Completed | Evidence / Comments                                                                                                                                                                            |
|-----|-------------------|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------------------|----------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1   | 2025-26           | 1              | Appoint a Responsible Financial Officer (RFO) under s.151 Local Government Act 1972. Note: the Chair must never be appointed RFO, even short-term.                                                                                                                                          | Resolved - see text in bold in Comments | MK                  | 18-Aug-26      | No one has held this role since November 2025. <b>Malcolm Keeble appointed as RFO.</b>                                                                                                         |
| 2   | 2025-26           | 1              | Tailor the Financial Regulations to the Council's specific needs and date the document for version control.                                                                                                                                                                                 | Resolved - see text in bold in Comments | RN                  | 18-Aug-26      | Regulations adopted 28 May 2026 are still generic/untailored. <b>Rachel Nouch responsible for adherence to Financial Regulations and documentation thereof.</b>                                |
| 3   | 2024-25 & 2025-26 | 3              | Reference in the cashbook the statutory powers used to incur each item of expenditure.                                                                                                                                                                                                      | Resolved - see text in bold in Comments | GS                  | 16-Jul-26      | Raised again this year as an additional comment; repeat of 2024-25 recommendation. <b>Will be implemented from now on.</b>                                                                     |
| 4   | 2024-25 & 2025-26 | 9              | Restate the Accounting Statements: Box 2 to £23; Box 4 to £2,326 (locum/payroll are not staff costs); Box 6 to £11,221 (includes omitted December bank charges and locum/payroll costs). Ensure the Statements cast correctly.                                                              | Resolved - see text in bold in Comments | GS                  | 16-Jul-26      | "Ensure the Accounting Statements cast" was also a 2024-25 recommendation; the same defect (omitted bank charges) recurred this year. <b>New documentation produced with corrected numbers</b> |
| 5   | 2025-26           | 5 / 9          | Net off refunds/repayments (£146.86) against expenditure rather than recording them as income, per the Practitioners' Guide 2025.                                                                                                                                                           | Resolved - see text in bold in Comments | GS                  | 16-Jul-26      | Linked to item 4 – overall cash position is unaffected, only presentation <b>New documentation produced with corrected numbers</b>                                                             |
| 6   | 2025-26           | 2              | Minute the actual budget figure agreed and the reasoning behind it when setting each year's budget.                                                                                                                                                                                         | Resolved - see text in bold in Comments | AD                  | 18-Aug-26      | No evidence produced for the 2026-27 budget figure set on 15 January 2026. <b>This will be minuted from now on.</b>                                                                            |
| 7   | 2025-26           | 2              | Record in the minutes the impact of the precept on a Band D dwelling, in percentage terms.                                                                                                                                                                                                  | Resolved - see text in bold in Comments | AD                  | 18-Aug-26      | Best-practice comment, not a formal recommendation. <b>This will be minuted from now on.</b>                                                                                                   |
| 8   | 2025-26           | 4              | Disclose the schedule of authorised payments within or attached to the minutes of each meeting, per Financial Regulation 6.10.                                                                                                                                                              | Resolved - see text in bold in Comments | AD                  | 16-Jul-26      | Formal recommendation in the 2025-26 report. <b>AD has already implemented this.</b>                                                                                                           |
| 9   | 2025-26           | 8              | Formally minute Council's approval of any changes to an employee's pay, emoluments or terms and conditions.                                                                                                                                                                                 | Resolved - see text in bold in Comments | AD                  | 16-Jul-26      | <b>Will be implemented following any new employment</b>                                                                                                                                        |
| 10  | 2025-26           | 4              | Review s.137 spending against the statutory limit (£5,313.24 spent vs. a £3,729.60 limit) and re-code £5,000 of grants (Bowls Club, Playing Field x2, church wall) to the Open Spaces Act 1906 or Local Government (Misc. Provisions) Act 1976 instead.                                     | Resolved - see text in bold in Comments | GS                  | 16-Jul-26      | s.137 is a "power of last resort" – only use where no other specific power exists. <b>New documentation produced with corrected numbers</b>                                                    |
| 11  | 2024-25 & 2025-26 | 9 / 14         | Publish all statutory AGAR documents (Certificate of Exemption, Annual Internal Audit Report, AGAR Sections 1 & 2, notice of public rights period, analysis of variances, year-end bank reconciliation) by the 1 July deadline, and correctly time the 30-working-day public rights period. | Resolved - see text in bold in Comments | JP                  | 16-Jul-26      | Failed in both 2024-25 and 2025-26; this year's public rights period did not begin until 8 July. <b>Document requested now publish on the website</b>                                          |
| 12  | 2024-25 & 2025-26 | 12             | Demonstrate compliance with the Transparency Code 2014: publish Internal Audit Report, list of councillors/responsibilities, spend above £100 (with VAT detail), end-of-year accounts, Governance Statement and Asset Register by 1 July; publish agendas/minutes to prescribed timescales. | Resolved - see text in bold in Comments | MD & RN             | 18-Aug-26      | Failed in both 2024-25 and 2025-26. <b>Mark Dunnett responsible for adherence to the Transparency Code. Add Transparency Code as an agenda item to every PC meeting</b>                        |

|    |                           |         |                                                                                                                                                                                                                                                           |                                         |         |           |                                                                                                                                                                                  |
|----|---------------------------|---------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------|---------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 13 | 2025-26                   | 12      | Adopt an Information Technology Policy covering use of IT equipment/software by staff and councillors.                                                                                                                                                    | Resolved - see text in bold in Comments | MD & RN | 18-Aug-26 | Needed to demonstrate compliance with Assertion 10 (digital and data compliance). <b>Mark Dunnett supported by Rachel Nouch will adopt policy</b>                                |
| 14 | 2025-26                   | 12      | Adopt a Publication Scheme approved by the ICO, as required under the Freedom of Information Act 2000.                                                                                                                                                    | Resolved - see text in bold in Comments | MD & RN | 18-Aug-26 | <b>Mark Dunnett supported by Rachel Nouch will adopt policy</b>                                                                                                                  |
| 15 | 2025-26                   | 12      | Complete the data protection suite: comprehensive Privacy Policy (reviewed, covering employees), Data Retention Policy, Data Protection Impact Assessment, FOI request procedure, data breach procedure, and regular GDPR training for councillors/staff. | Resolved - see text in bold in Comments | MD & RN | 18-Aug-26 | Council has some data protection policies in place already, but not the full suite listed. <b>Mark Dunnett supported by Rachel Nouch will adopt data protection suite</b>        |
| 16 | 2025-26                   | 2       | Adopt a formal Reserves Policy setting out the rationale for the level of general reserves and how the Council will maintain 3-12 months of Net Revenue Expenditure.                                                                                      | Resolved - see text in bold in Comments | MD & RN | 18-Aug-26 | Best-practice comment, not a formal recommendation. <b>Mark Dunnett supported by Rachel Nouch will adopt policy</b>                                                              |
| 17 | 2025-26                   | 12      | Confirm and record on the website when the site's accessibility was last tested.                                                                                                                                                                          | Resolved - see text in bold in Comments | JP      | 18-Aug-26 | Accessibility statement itself has been published (see item 26) but does not state a test date. <b>James Phillips to implement</b>                                               |
| 18 | 2025-26                   | 8       | Check and complete Pension Regulator re-enrolment duties, due again in 2026 (last completed 2023).                                                                                                                                                        | Resolved - see text in bold in Comments | AD      | 18-Aug-26 | Statutory three-year cycle; confirm deadline with The Pensions Regulator. Currently no employees - will check when this changes                                                  |
| 19 | 2025-26                   | 7       | Introduce sign-off of bank reconciliations by a nominated councillor as an additional internal control.                                                                                                                                                   | Resolved - see text in bold in Comments | RFO     | 16-Jul-26 | Best-practice comment, not a formal recommendation. <b>RFO to sign off on the bank reconciliations at each PC meeting and minuted</b>                                            |
| 20 | 2025-26                   | 4       | Submit VAT reclaim within the financial year rather than after year-end.                                                                                                                                                                                  | Resolved - see text in bold in Comments | GS      | 16-Jul-26 | 2024-26 claim of £1,075.46 was submitted after the year had closed. <b>With such a small council the PC agreed to continue with annual submissions only.</b>                     |
| 21 | 2024-25 & 2025-26         | 10 / 13 | Adopt and evidence (by minute reference) the Internal Control Statement for the correct year, and carry out an annual review of the effectiveness of the system of internal control (Accounts & Audit Regulations 2015, Reg. 6).                          | Resolved - see text in bold in Comments | JK      | 18-Aug-26 | A statement exists only for 2026-27; none was evidenced for 2025-26. Repeat of a 2024-25 recommendation. <b>Jo Keeble will adopt and evidence the Internal Control Statement</b> |
| 22 | 2024-25 & 2025-26         | 10 / 13 | Carry out and evidence an annual review of the effectiveness of internal audit, including consideration of the auditor's independence and competence prior to appointment.                                                                                | Resolved - see text in bold in Comments | All     |           | Repeat of a 2024-25 recommendation. <b>At the AGM sign off on the auditor and verify competence and independence</b>                                                             |
| 23 | 2024-25 (carried forward) | 13      | Ensure there are effective procedures to record all financial transactions of the Council.                                                                                                                                                                | Resolved - see text in bold in Comments | GS      | 16-Jul-26 | This year's audit found the ledger, cash book and arithmetic all in order (Section 3). <b>Effective procedures are now in place.</b>                                             |
| 24 | 2024-25 (carried forward) | 10 / 13 | Carry out an annual assessment of the risks associated with the functioning of a smaller authority.                                                                                                                                                       | Resolved - see text in bold in Comments | MD      | 16-Jul-26 | <b>Risk Register reviewed and adopted 12 March 2025. Keep dating each future update.</b>                                                                                         |
| 25 | 2024-25 (carried forward) | 1 / 13  | Adopt the latest version of Standing Orders to show compliance with changes in legislation.                                                                                                                                                               | Resolved - see text in bold in Comments | MD      | 16-Jul-26 | <b>Standing Orders adopted 28 May 2026, based on the NALC 2025 model.</b>                                                                                                        |
| 26 | 2024-25 (carried forward) | 12 / 13 | Publish a website accessibility statement.                                                                                                                                                                                                                | Resolved - see text in bold in Comments | JP      | 16-Jul-26 | <b>Statement now published, declaring WCAG 2.2 AA compliance.</b>                                                                                                                |