# 2025-26 Hargrave Audit Action Plan

1. Council is advised to consider adopting the latest NALC Model Standing Orders (England) 2025 to ensure its standing orders reflect current legislation, governance requirements and best practice guidance.

2. Council may wish to note that there are more up to date versions available that should be used for the review moving forward with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026 https://www.nalc.gov.uk/resource/procurement.html

3. During the review of the publication requirements of the Accounts and Audit Regulations 2015, it is noted that, for the year 2024- 2025, the Council correctly provided for the exercise of elector's rights during Summer 2025. The RFO had set the dates for the inspection of the Council's accounts and associated documents as Tuesday 23rd June 2025 to Monday 23rd July 2025 with the date of the notice being 7th May 2025. This covers the first 10 working days of July as required but does not cover the 30 working days required. The dates were also inaccurate and should have been from Monday 23rd June – Friday 1st August 2025. Council needs to ensure the 30 working days inspection period is inclusive and must include the first 10 working days of July.

4. Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015. Council needs to ensure the 30 working days inspection period is inclusive and must include the first 10 working days of July.

5. The ICO Certificate should be made available on the parish council's website.

6. There was an actions report raised by the council following the internal audit report for 2024-2025. The report available on the parish council website does not provide the actions taken and the date the actions were completed however there is evidence within the minutes that confirm the actions have been attempted.
   - There is now a financial risk assessment in place and physical risk assessments these are available on the parish council website.
   - The updates to the Standing Orders did not include using the latest template available but they were updated and reviewed by council.

7. SALC were appointed as the Council's internal auditors for the year ending 31st March 2026 at the meeting of 12th March 2026. The letter of engagement was identified to the internal auditor as being received 16/03/26 but was not minuted as being circulated and approved by full council although it is confirmed as above that SALC is the appointed auditor for the financial year ending 31st March 2026. Comment: Council has understood the requirement to ensure that it has a clear understanding of the roles and responsibilities for internal audit, audit planning and timing of visits, reporting requirements; access to information; period of engagement and remuneration but must record within the minutes the receipt, circulation and approval of SALC's letter of engagement for the internal audit by full council.