

## Internal Audit Actions for Year End 2024-25

- **B1. Clerk.** Add action plan to July Full Council Agenda for review. DONE.
- **B2. Clerk.** Add item to July Full Council Agenda for Cllrs to approve 'Do The Numbers Ltd' for our Internal Audit at Year end 2025-26 and to confirm their continuing independence. DONE. Approved at July 2025 Full Council meeting minute: 961.25 – 19.
- **D. Clerk/RFO.** Review PG guidance on allocated reserves and ensure they are allocated/recorded appropriately. DONE. Additional columns added into the reserves sheet in the budget file showing completion dates, expected final cost, appropriate power and description of planned expenditure. Grants and communications improvement have been reverted to budget items.
- **E. Clerk.** Add membership to the National Allotment Society to July Full Council Agenda for consideration. DONE.
- **L. Clerk/RFO.** PDF version of the Asset Register to be added to the website and ensure all other web published documents are PDF. DONE.
- **M. Clerk.** Check and confirm whether home addresses were supplied on DPI forms. DONE. Cllrs are reminded every 6 months via email that their Register of Interest forms logged via the Wiltshire Council website should include addresses. If the Clerk receives updates then she adds these to the WCC website. Last reminder emailed 27.11.25

Test	Matter arising	Recommended Action
<i>B</i>	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Internal audit report	There was no clear minute of an action plan around the Internal Audit report.	A clear record of each agreed action should be made.
Auditor independence	It is good practice to minute the name of the IA each year and confirm their continuing independence.	The PG requirements have become more specific on this test.
<i>D</i>	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Earmarked reserves	The general reserve of the council is now above PG guidance and several of the Earmarked amounts do not meet current guidance.	All EMRs should have a location, completion date, expected final cost and power clearly recorded.
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Allotment income	During the year the council has had to adjust Allotment holder policies and compliance.	Membership of the <a href="#">National Society</a> may simplify this matter.
<i>L</i>	<i>Transparency Code</i>	
Asset register	The fixed asset register on the website is in Excel format	Please ensure that all web published documents are PDF
<i>M</i>	<i>Public Rights</i>	
Members DPI forms	It is not clear whether all of the new members included their home address on their DPI forms.	This is a requirement and only the monitoring officer can redact such information

**Formally noted by the Full Council meeting 2.4.26 Minute ref 26/12**