

KETTLEBURGH PARISH COUNCIL

AUDIT ACTION PLAN 2026/27

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

Area and recommendations	Action	Timescale
Standing Orders <i>“That council review and adopt the latest model published by the National Association of Local Councils (NALC), April 2025 and that these are reviewed annually to ensure they are up to date and fully tailored to the council.”</i>	None	Standing Orders were reviewed on 19 May.
Financial Regulations <i>“That council review and adopt the latest model published by NALC, Model Financial Regulations March 2025 with provisions included as outlined under NALC Advice Note – Procurement, 3 February 2026.”</i>	To review the advice note at the next annual review of the Financial Regulations.	Next annual review of Financial Regulations (May 2027 or sooner).
Regular reporting of expenditure and variances <i>“The RFO shall regularly provide the council with a statement of receipts and payments to date under each head of the budgets, comparing actual expenditure to the appropriate date against that planned as shown in the budget. These statements are to be prepared at least at the end of each financial quarter and shall show explanations of material variances. For this purpose “material” shall be in excess of 15% of the budget.”</i>	Clerk to circulate a more comprehensive statement of financial position at each meeting.	Commenced as of July meeting.
Precept <i>“Council received precept in the sum of £8,100 from East Suffolk Council for the period under review as reported to full Council. The clerk was unable to locate the authority request form however it was evidenced council setting the precept amount and it being received into the council account.”</i>	To improve record-keeping and handover procedures between clerks.	Immediately

Bank reconciliations and bank balances • <i>“That in accordance with council’s financial regulations, bank reconciliations are completed and reported to council at least quarterly.”</i> • <i>“As with the reconciliations, council has reported bank balances in April 2025 and March 2026. Due to three changes in clerk, there have been delays in accessing accounts and reporting of balances.”</i>	None. Bank reconciliations and bank balances were reported and provided by the Interim Clerk at the earliest opportunity once access to the bank accounts was obtained.	Already complete.
Publication • <i>“In accordance with the Accounts and Audit Regulations 2015 as a smaller authority with income and expenditure not exceeding £25,000 council published the following on a public website:</i> • <i>Certificate of Exemption</i> • Annual Internal Audit Report • <i>Section 1 – Annual Governance Statement</i> • <i>Section 2 – Accounting Statements</i> • <i>Analysis of variances</i> • Bank reconciliation • <i>Notice of the period for the exercise of public rights and other information required by Regulation 15 (2), Accounts and Audit Regulations 2015.</i> <i>Those items in bold have not been published on the council website for the period of 2024/2025.”</i>	The Clerk will continue to attempt to source the Annual Internal Audit Report for 2024/25. So far, they have been unsuccessful, with no response from the previous clerk or previous auditor.	As soon as possible.
Risk Management • <i>“Whilst it is noted that there were multiple changes in clerk during the period under review, council must still ensure that in accordance with proper practices it reviews and manages its risks. Council did not review its Risk Management Plan during the period under review and therefore should consider its response to Assertion 5 on the Annual Governance Statements for the year ending 31st March 2026.”</i>	Risks were assessed in May 2026, outside of the financial year under review. Handover procedures between clerks should be improved.	Before next internal audit.

Publication scheme • “Council has taken steps to ensure compliancy with the GDPR requirements having a Privacy Notice (not detailed as reviewed since 2021) and a Records Management Policy published on the council website. At a meeting held 16th April 2025 council recorded within its minutes that it was looking to adopt a Data Breach Policy and a Subject Access Request Policy however none have been adopted. RECOMMENDATION: Council should look to have in place, and regularly review: • Impact assessments • Privacy notices (published inc. for employees and evidence of review) • Procedures for dealing with subject access and freedom of information requests • Procedures for dealing with data breaches • Data retention policies including disposal”	The Interim Clerk will look into the provision and review of the documents listed.	Completion before next internal audit.
Transparency Code • “To ensure compliance with the requirements of the Transparency Code for smaller authorities (turnover not exceeding £25,000), Council is aware that the following should be published on a public website not later than 1 July: • Internal Audit Report • List of Councillors and Responsibilities • Items of Expenditure Above £100 including recoverable and non-recoverable VAT • End of Year Accounts • Annual Governance Statement • Asset Register • and that Agendas of Meetings; Associated Papers and Minutes should be published in accordance with the prescribed timescales as set out in the Transparency code for smaller authorities – December 2014. RECOMMENDATION: Council must also publish the Internal Audit Report, which has not been completed for 2024/2025.”	The Clerk will continue to attempt to source the Annual Internal Audit Report for 2024/25. So far, they have been unsuccessful, with no response from the previous clerk or previous auditor.	As soon as possible.

Website accessibility • <i>“Council website accessibility details the last testing of the site as 30th September 2020, with a statement review completed 8th September 2023. RECOMMENDATION: That council reviews its Website Accessibility at least annually to ensure it is compliant with Accessibility Regulations.”</i>	The Clerk will contact CAS to arrange for a website accessibility review and look to rectify any issues that arise.	By December 2026.
IT Policy • <i>“To warrant a positive response to assertion 10, smaller authorities (excluding parish meetings) must have an IT policy. This explains how everyone - clerks, members and other staff - should conduct authority business in a secure and legal way when using IT equipment and software. This relates to the use of authority-owned and personal equipment. RECOMMENDATION: That council adopts an IT policy that mandates the use of authority-owned email accounts for official business. These policies are designed to ensure that all communications are conducted in a manner that is consistent with the authority’s standards and legal obligations. It is important to personalise the template for the specific use of your authority.”</i>	An IT and Social Media Policy has now been drafted.	Planned adoption July 2026.