	Recommendation	Action	Competition
	Review of Accounting Arrangements and Bank Reconciliations		
R1	The recording of cashbook transactions in Omega should be undertaken as suggested in the body of the report to provide an easy means of identification of the payee and detail of the nature of the payment made with simplified cross-referencing to the supporting invoices documentation.	Spread Sheet - All in order. Happy with the reports. 1st April 2026 we will start new number system. The number will follow from the paper invoice to the cashbook report. Cllrs will mark them off in order when they do the monthly approvals.	COMPLETE
R2	Ideally, payments recorded in the cashbooks should be sequentially numbered with those numbers also clearly identified on the supporting invoices / payment documentation.	As Above. Number each line as the financial year (26/27) then the month 001 (April), 002 (May) and the invoice number 01, 02, 03.....	COMPLETE
R3	As indicated in last year's report bank reconciliations on all accounts should be subjected to evidenced member review and formal sign-off, together with the underlying bank statements, at least once quarterly.	Going forward get another cllr to do the internal audit, none signature to spot check once a quarter. How many need to be checked? To note the chair and Vice chair of the committee need to sign hard copy bank recq' at each funance meeting.	ON GOING - to be ACTIONED June 26
	Review of Corporate Governance		
R4	The Council should, when next reviewing its extant Financial Regulations consider adopting the latest NALC model document, suitably tailored to meet local circumstances.	NALC Updated. Finance regs to be updated at the May Annual meeting. All other policies and standing orders will also be updated.	COMPLETE
	Review of Expenditure and VAT		
R5	An appropriate journal should be raised correcting the mis-posting of VAT on the June payment to Castle Water.	**Need to action**	COMPLETE
	Assessment and Management of Risk		
R6	The Council should ensure that the Risk Register is reviewed and re-adopted prior the current financial year-end, also expanding it in certain areas to cover, inter alia, further governance related matters.	Completed Feb 26. The risk register features on the full council agenda every Feb.	COMPLETE
R7	The Council should consider increasing the existing level of Fidelity Guarantee cover to a more realistic level given the level of funds held in the various bank account.	Nationwide - need to close and funds transferred to CCLA. Enquiry to CCLA to establish if we have the suffient level of fidelity guarantee cover in place for the increased funds, which are now in CCLA.	In hand , completion expected by the end of July 26
	Review of Petty Cash holdings		
R8	The formal Omega Petty cash account cashbook should be routinely updated during the course of the year to record detail of all individual payment transactions to facilitate timely and accurate posting of expenditure incurred to the appropriate cost centre and nominal account code.	Do petty cash quarterly. SumUp machine, however fees apply. Spots checks quartly by the cllrs and to promote cash or bacs for allotment payments moving forward, no cheques. Parish council now enter reciepts from petty cash tin in to the correct nominal codes on Omega	COMPLETE
R9	We also suggest that a councillor undertakes a periodic check of the physical petty cash holding agreeing it to the supporting documentation.	Above. Do quarterly peroidic checks	To be actioned
R10	The Clerk should review the August and subsequent months 2025 payslips in the light of our findings ensuring that the appropriate gross salaries have been paid in the last four months' salary payments for the year taking account of the 2025-26 national pay award.	Errors identified in oct 25 and back given to staff. New system going forward to prevent further issues.	COMPLETE
R11	The apparent tax deduction anomaly for each employee should be further investigated with appropriate adjustments made, where applicable in the next payable month's salaries.	Done. Same as above. Corrections made.	COMPLETE

R12	The tax, NI and pension position in relation to the £10 Mobile phone allowance paid to most staff should be clarified with appropriate. If necessary, adjustment made to staff salary deductions.	**To action. P11D none taxable** As of April 2026 the £10 staff phone allowance will be none taxable.	COMPLETE

R13	Given the number of anomalies identified in this and last year's payroll preparation, we urge that the Council seeks guidance from and employs an external agent to prepare the monthly payroll, HMRC and Pension Fund Administrator returns, easing the workload of the Clerk and ensuring more accurate recording of pay associated transactions and payment to both employees and external agents.	Done. Discussed with F& GP committee in March and April 2026 Finance working party met on the 29th April 2026 to agree the actions above and as listed R10 new payroll inplace. The Parish Coucnil agreed not to putsource payroll, however tighter controls and new HR and Payroll system to be tried instead.	COMPLETE