

ACTION PLAN TO ADDRESS INTERNAL AND EXTERNAL AUDITOR COMMENTS AND RECOMMENDATIONS OUTSTANDING FROM 2024/25 AND 2025/26

2024/25 – Comment from Internal Auditor	Response from Internal Auditor	Date to Action/Actioned	Action to Take/Taken	Minute No (if relevant)
The new assertion 10 relating to digital and data compliance will appear on the Annual Governance Statement for 2025/2026. All town and parish councils will need an IT policy and a generic email account hosted on an authority-owned domain	It is not a problem if councils do not comply with all aspects of this new assertion yet, however, it is advised that Parish Councils review their responsibilities and implement a Policy before the end of the financial year. It is also suggested that using /gov.uk is best practice and documented in paragraphs 5.210 to 5.219 (pages 56 & 57) in March 2024 edition of the NALC JPAG Practitioners Guide STILL OUTSTANDING ALTHOUGH THE PARISH COUNCIL IS NOW USING .GOV EMAIL ADDRESSES	12.05.2026 11.11.2026	.gov email addresses for all councillors and clerk, together with a generic email account hosted on an authority-owned domain and new website “greethamparishcouncil.gov.uk” implemented and went live on 12.05.2026 IT Policy to be presented to Council for approval and adoption on 11.11.2026	N/A
Reserves Policy 2 Sections 32 and 43 of the Local Government Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement	The Policy has not been reviewed since 2022. It is recommended that the policy be reviewed on an annual basis in line with budget. STILL OUTSTANDING	08.07.2026 11.11.2026	Reserves Policy to be presented to Council for approval and adoption To review annually in line with budget-setting	
The Equality Act 2010 legally protects people from discrimination in the workplace and in wider society. The law changed on October 26th 2024 to incorporate 2 further characteristics. A Policy is not in place reflecting the changes	It is the Council’s duty to be aware of the legislation around discrimination, harassment, and victimisation and what these terms mean. It is unlawful to discriminate directly or indirectly in recruitment or employment because of certain protected characteristics as outlined in the Equality Act (age, disability, sex, gender reassignment, pregnancy, maternity, race, sexual orientation, religion, or because someone is married or in a civil partnership). It is recommended that the Council adopt a Policy. Template can be found on the NALC website. STILL OUTSTANDING.	14.10.2026	Equality and Diversity Policy to be presented to Council for approval and adoption	

Recommendations from Internal Auditor 2025/26				
Areas for Consideration or Improvement	Recommendation From Internal Auditor	Date to Action/Actioned	Action to Take/Taken	Minute No (if relevant)
DATA COMPLIANCE – The authority complied with laws, regulations & proper practices relating to digital and data compliance.	Check that website accessibility has been tested, at least annually, and that the accessibility statement has been updated as required. There is no evidence of accessibility compliance on the website.	14.10.2026	Council to consider and approve an Accessibility Statement	
	Check when the authority last completed a data audit. This has not been completed. It is recommended that the Council adopt the Model Publication Scheme.	14.10.2026	Model Publication Scheme to be presented to Council for approval and adoption.	
	Ensure the authority has a data protection policy that is reviewed at least once annually. No review has taken place since 2023.	11.11.2026	Data Protection Policy to be presented to Council for approval and adoption.	
	Ensure the authority has an up-to-date IT policy in place. It is recommended that the Council adopts an IT Policy.	11.11.2026	IT Policy to be presented to Council for approval and adoption.	
Standing Orders	The Model Standing Orders provide a comprehensive framework of procedural rules for parish and town councils in England. These standing orders are essential for regulating the conduct of council meetings and ensuring orderly and efficient governance. They include mandatory legal requirements and optional guidelines that parish and town councils can adopt or modify to suit their needs. Parish and town councils can ensure transparency, accountability and consistency in their operations by adhering to these standing orders. The Standing Orders currently being used by the Council could be considered out of date as they have not been altered in many years. It is recommended that the	10.06.2026 COMPLETED	Model Standing Orders adopted.	2026/06/8.7

	Council review their Standing Orders and consider adopting the new 2025 Model Standing Orders.			
Areas for Consideration or Improvement	Recommendation From Internal Auditor	Date to Action/Actioned	Action to Take/Taken	Minute No (if relevant)
CONFIDENTIAL SESSIONS – dealt with appropriately including a resolution to exclude; explanation for reason for exclusion	A meeting of a council must be open to the public and press. They can be excluded from a meeting only by a resolution (whether during the whole or part of the proceedings) whenever publicity would be prejudicial to the public interest by reason for the confidential nature of the business to be transacted or for other special reasons stated in the resolution and arising from the nature of that business or of the proceedings; and where such a resolution is passes, this Act shall not require the meeting to be open to the public during proceedings to which the resolution applies. It is desirable to treat the discussion of the following types of business as confidential: - (a) engagement, terms of service, conduct and dismissal of employees (b) terms of tenders, and proposals and counter-proposals in negotiations for contracts (c) preparation of cases in legal proceedings (d) the early stages of any dispute. These rules apply equally to committees of the council. The agenda when confidential (exempt) business is to be discussed there should be an item on the agenda giving details; before that item can be discussed the Chairman must close the meeting to the public. Example wording for agenda item: To pass a resolution in accordance with the Public Bodies (Admission to Meetings) Act 1960 to exclude the public and press for discussion re where publicity might be prejudicial to the special nature of the business. It is understood that a session regarding the details and employment of the new Clerk was not held in a confidential session.	10.06.2026 NOTED AND COMPLIED WITH	Public and Press excluded to discuss acceptance of quotations at 10.06.2026 Council meeting. Ongoing in accordance with the nature of business transacted.	2026/06/7.7

Areas for Consideration or Improvement	Recommendation From Internal Auditor	Date to Action/Actioned	Action to Take/Taken	Minute No (if relevant)
Reserves Policy 2 Sections 32 and 3 of the Local Government Finance Act 1992 require local authorities to have regard to the level of reserves needed for meeting estimated future expenditure when calculating the budget requirement.	Ensure that the Authority has considered the establishment of specific earmarked reserves and, ideally, reviews them annually as part of the budget assessment process. There is no evidence that reserves have been reviewed or taken into consideration when setting the budget. A budget review took place in November 2025.	08.07.2026 11.11.206	Reserves Policy to be presented to Council for approval and adoption Council to consider earmarked reserves annually at budget setting meeting	
The Equality Act 2020 legally protects people from discrimination in the workplace and in wider society. The law changed on October 26th 2024 to incorporate 2 further characteristics. A Policy is not in place reflecting the changes.	It is the council's duty to be aware of the legislation around discrimination, harassment and victimisation and what these terms mean. It is unlawful to discriminate directly or indirectly in recruitment or employment because of certain protected characteristics as outlined in the Equality Act (age, disability, sex, gender reassignment, pregnancy, maternity, race, sexual orientation, religion, or because someone is married or in a civil partnership). It is recommended that the Council adopt a Policy. Template can be found on the NALC website.	14.10.2026	Equality & Diversity Policy to be presented to Council for approval and adoption	