Section	Process	SPC Implementation Comment	Action	Target
Annual Return				
C1	Review of Internal Controls	Financial control is maintained through the monthly meeting authorisation of routine and ad-hoc expenditure. No further measures are to be adopted. A policy/procedure document will be issued to provide auditable reference. Document issued 15 July 2023	Colin	Complete
C2	Review of Risk Assessment	A **risk assessment** against each proposed itemised budget entry is conducted during the budget proposal setting activity at the end of the calendar year. Risks reviewed by SPC in monthly meetings. Last reviewed with 2024/5 budget proposals and findings included in the Reserves Proposals sheet under three separate headings. This is considered as suitable exposure for the scale of budget. Also see Further Recommendations item 8.1	Colin / Clerk	Completed
D	Reserves were appropriate	A **justification statement** is assigned to each budget line entry, including contingencies and reserve funds See column W in the proposed 2024-5 Budget spreadsheet	Colin / Clerk	Completed
H1	Asset Controls – all additions and removals correctly recorded	A check is conducted at the end of the calendar year, regarding all additions and removals against the **Asset Register** Also see Further Recommendations item 9.1	Colin / Clerk	Completed
H2	Asset Controls – all Deeds and Titles shown on Register?	Deeds for The Recreation Ground and the field to the rear of Streatley House should be on the Register. **A check will be conducted**. No Titles are held. This will involve cost for access to Land Registry information	Clerk	Sep 23
M	Exercise of Public Rights	Check the "**Exercise of Public Rights**" – to access the 2022-3 accounts by a certain date – is published on the website This is usually done but omitted as all Audit information was not loaded at appropriate time	Nick	Aug 23
Transparency Compliance				

Section	Process	SPC Implementation Comment	Action	Target
1	Review of Internal Audit Action Plan has been considered and actioned ?	The 2022-3 Internal Audit Action Plan was reviewed at the July 2023 SPC monthly meeting and actions addressed as per this set of comments. Actions were considered supportive and are adopted, as per this action list, except where considered excessive for a parish council of the size of Streatley 2023/4 Accounts status and the proposed 2024/5 budget were reviewed in SPC meetings of Dec 23 and Jan 24.	Colin / Clerk	Complete
2	External Audit recommendations have been considered and actioned	Sections 1 and 2 of the AGAR were completed in the wrong order. The assets should have been restated on the AGAR the previous year following a review during 2021/22 Ensure that the Annual Governance Statement (Section 1) is completed prior to the Accounting Statements (Section 2) – **Review what this means and ensure compliance**. This was done correctly for 2022/23	Clerk	Sep 23
Further Recommendations				
1.1	Training provision	No training is considered necessary at this stage. The previous clerk is effectively providing guidance and reasonable training for the new clerk.	N/A	Complete
1.2	Training Budget	2023/4 Accounts status and the proposed 2024/5 budget were reviewed in SPC meetings of Dec 23 and Jan 24.	Colin / Clerk	Complete
2.1	Local Council Administration	The Clerk will seek pricing from NALC (note £145 on Amazon) for latest version 13. SPC has a copy of version 9. A general review of the changes will be conducted. If considered minor, purchase of the latest edition will not progress. Reflecting the scale of the budget, the accounts are considered to comply with standard accounting practices and changes to the LCA versions are considered not significant.	Clerk	Complete
3.1	Council as Employer	The additional measures will not proceed due to the employment of only a single employee – the Clerk. An appraisal will be conducted on the annual date of initial employment together with a salary review in line with guidelines.	Colin	Apr 24
4.1	Equipment Provision / Document Management	The Clerk has been provided with suitable IT equipment – laptop, portable hard drive etc plus allowance for consumables. Further provision will be reviewed if a need arises.	N/A	Complete

Section	Process	SPC Implementation Comment	Action	Target
4.2	Archives	Currently, paper archives are boxed in the cellar of the Morrell Rooms. Temporarily, a number of papers are stored with Councillor Barnes. **Review the procedure for depositing in the county archives** Not sure WBC has archives for this	Clerk	Sep 23
5.1	Standing Orders	**Review the NALC recent update to the current iteration of standing orders** to see whether the current standing orders should be updated Will do this	Clerk	Sep 23
6.1	Minutes and Decision Making	SPC policy adopted is for no decisions to be recorded in a 'Matters Arising' section of any meeting. Any instances are considered to be a mistake.	N/A	Complete
7.1	Payments	Manually / electronically include on filed payment invoices, the meeting clause reference number where payment authorisation was recorded Meeting references recorded in Finance spreadsheet, Payments tab, column L	Clerk	Complete
7.2	Long Term Agreements	Rates and prices for long-term service agreement are reviewed at least once every three years. Review as to which agreements apply at year end. Determined as only M&C Landscapes reviewed annually. Others e.g. SSE & Enerveo are set externally	Clerk	Complete
7.3	Payments Inclusion	Review all payments for inclusion in the '**List of Regular Expenditure**' – link as a subset to the main overall budget. Regular Payments list added as a report in the Finances spreadsheet tabs	Clerk	Complete
8.1	Risk Assessment	The risk assessment for setting the budget entries was conducted as part of the annual review in December 2022 but not separately documented. Review the model document from the Advice section of the SLCC website and review as to whether applicable depth of detail for the scale of SPC operations. Clerk registration for access: SLCC | Register Also see Annual Return comments item C2.	Clerk	Complete
9.1	Assets	At year end – assess and separately record the state of assets to assist determination as to annual fund building for eventual replacements. Assessed 02 Feb 2024 and recorded against asset register. Replacement fund in proposed 2024/5 budget figures Also see Annual Return comments item H1.	Clerk	Complete
10.1	Internal Financial Control	No additional measures to be adopted. Due to scale of budget and operations, the Financing and Accounts policy is considered to afford a sufficient level of financial control	N/A	Complete

Section	Process	SPC Implementation Comment	Action	Target
11.1	Reserves	Due to scale of budget and operations, the reserves are collected in line with the Financing and Accounts policy	N/A	Complete
12.1	Debit Card	Due to scale of budget and operations and in light of the voluntary expenditure of Councillor personal funds for minor items with expenses auditably reimbursed against invoices, a debit card is not considered to be a requirement.	N/A	Complete
13.1	Website	As at 11/07/23, published accounts and meeting minutes covering the five previous years may be accessed on the website. **Check**. We keep a rolling year on the web site. Earlier details are available under Freedom of Information requests	Nick	Sep 23