Action Nr	Pg	Para	Issue Raised	SPC Action Status	Actionee	Target Date
1	7	61	13/5/24 minutes incorrectly recorded 2023-4 **AGAR approval statements** – prior year format copied over but dates not changed indicating incorrect. period. Actual notice and period was 1st July – 9th August which met requirements See also Pg 23, Pg 28 item 1. & 2 See also Pg 33 Item M1)	Actual notice and period was 1st July – 9th August which met requirements No further action but note that more minute-taking accuracy is required	Clerk	Ongoing
2	7	2	July 24 minutes re-uses June minute reference numbers See also Pg 28 item 6	No further action but note that more accuracy is required	Clerk	Ongoing
3	7	3	Sept 24 minutes re-uses June minute reference numbers	No further action but note that more accuracy is required	Clerk	Ongoing
4	7	4	Approval of FY2025-6 **budget & precept** are incorrectly recorded as neither are recorded at their full value (with values stated) See also Pg 14 bullet See also Pg 28 item 5.	Jan 25 Mtg item 25/008/E agreed figures but breakdown sheet was shared via onedrive sharepoint hence not publically revealed Feb 25 Mtg item 25/022/G agreed precept application Figures included in Jun 25 meeting minutes and budget published on website	CS	Closed
5	7	5	No recorded reference to Council **Financial Regulations or Standing Orders** being adopted for the 2024-25 year. See also Pg 28 item 3	Dec 24 Mtg item 24/118/F agreed policies and Financial Standing Orders as shared via onedrive sharepoint. Jun 25 mtg records adoption for 2024-25 and 2025-26	CS	Closed
6	7	6	There is no record of the Council combined **risk register** being reviewed and formally adopted for 2024-25 See also Pg 12, 1st bullet & Pg 13 Conclusions See also Pg 28 item 4. See Pg 29 item 1)	Dec 24 Mtg item 24/112/i required councillors to review Jan 25 Mtg25/008/E records Councillor acceptance of complete 2024-25 package including risk analysis	CS	Closed

Action Nr	Pg	Para	Issue Raised	SPC Action Status	Actionee	Target Date
				Jun 25 meeting record councillor agreement to adoption for 2024-25 and for 2025-26		
7	7	7	February and March 2025 minutes were not found on the SPC website as on 02 May 25 and remained unpublished as at 17th May 25	Published both sets of minutes on website during May 25	Clerk NB	Closed
8	7	8	10th March 25 minutes are incorrectly titled February 2025	No further action but note that more accuracy is required	Clerk	Ongoing
9	8	Bullet point	Council does not currently avail itself of a 'council name'.**gov.uk** website domain See pg 26 item 2) – this is likely to be a government requirement as of 1st April 2027.	1. Determine legal requirement for gov.uk domain usage 2. Convert to gov.uk domain before 1st April 2027	Clerk NB	Apr 27 TBA
10	8	Bullet Points	Add all requirements to the **annual calendar** to be adopted	Update Calendar Address all issues at the monthly meeting	Clerk CS	June 25
11	8	7	Meeting section titled '**Any Other Business'**, is unlawful and must not be used See also Pg 28 item 7.	Noted that the term has been used up to October 2024 but has since been omitted	Clerk	Closed
12	9		Note councils will soon be required to acquire '**proper' accounting software**, in which to maintain its financial accounts, which is 'Making Tax Digital' See Pg 26 item 3). See Pg 27 (1) consider Cloudy IT, Edge, Rialtas and Scribe accounting software packages	Note that for revenue streams <£50k. Threshold lowers to £30k in April 2027, hence conversion from Excel spreadsheets is required prior to then.	CS	Apr 27
13	15	1)	FY 2024-25 **Variance Report** does not include all **reserves** recorded in the Councils' accounts provided for audit. All reserves shown in the table as on 31st March 25 should be highlighted on the Variance Report for submission to the External Auditor with the 2024-25 AGAR See also Pg 30 item 1)	Updated Variance Report for 2024-25 submission to the External Auditor completed and ready to send with complete file set	CS	Closed

Action Nr	Pg	Para	Issue Raised	SPC Action Status	Actionee	Target Date
14	15	2)	**Reserves** must be allocated to specific projects and residual balance returned to the General Reserves once the project is completed See also Pg 30 item 2)	'FINANCES 2024-25' Workbook, 'Quarterly Comparison' Tab 'Reserves Table' in cell A136 – row 155 added to return individual allocated balances to General Reserves at financial year end	CS	Closed
15	15	3)	**Delete 'Other' reserve** and return funds to General Reserve See also Pg 30 item 3)	'FINANCES 2024-25' Workbook, 'Quarterly Comparison' Tab 'Reserves Table' column L136 'Other' reserve funds returned to General Reserve and allocation deleted from 2025-6 onwards	CS	June 25
16	15	4)	**Delete 'Emergency' reserve** and return funds to General Reserve See also Pg 30 item 4)	'FINANCES 2024-25' Workbook, 'Quarterly Comparison' Tab 'Reserves Table' column P136 'Emergency' reserve funds returned to General Reserve and allocation deleted from 2025-6 onwards	CS	Closed
17	15	5)	**Delete 'Covid Float' reserve** and return funds to General Reserve See also Pg 30 item 5)	'FINANCES 2024-25' Workbook, 'Quarterly Comparison' Tab 'Reserves Table' column U136 'Covid Float' reserve funds returned to General Reserve and allocation deleted from 2025-6 onwards	CS	Closed
18	15		**VAT reclaim** submissions for 2024-25 Qtrs 2,3,4 have not been submitted by May 2025. Claims are required to be made on a quarterly basis. See also Pg 31 item 1)	VAT reclaim submissions for 2024-25 Qtrs 2,3,4 submitted June 25. Refund awaited	Clerk	June 25
19	19	1)	Review **employment tax** situation with HMRC to ensure (written response) that the correct amount of tax has been paid See also Pg 32 1)	Review employment tax situation with HMRC to ensure (written response) that the correct amount of tax has been paid	Clerk	June 25
20	19	1)	Review **payroll records** to check they tally with actual tax deductions	Review payroll records to check they tally with actual tax deductions	Clerk	June 25

Action Nr	Pg	Para	Issue Raised	SPC Action Status	Actionee	Target Date
21	19	2)	Request HMRC to **confirm the correct tax code** and ensure this is properly entered into HMRC PAYE Tools for all payroll submissions during 2025-26 See also Pg 32 Item 2)	Request HMRC to confirm the correct tax code and ensure this is properly entered into HMRC PAYE Tools for all payroll submissions during 2025-26	Clerk	June 25
22	22	1)	**2023-24 AGAR and external Audit report** not published on SPC website and present for Internal audit. See also Pg 24 See also Pg 33 Item L1) See also Pg 34 Item 1) and 2)	June 25 - Published on SPC website		Closed
23	26	1)	Publish a General Data Protection Policy highlighting internal controls	To be developed and issued – note table in onedrive/data protection	CS	July 25
24	26	1)	Publish a Document Retention Policy	Issued in December 24 and presented as part of the audit	CS	Closed
25			Publish a Cyber Security and IT resilience policy (will be a requirement as of 1st April 2026). IT equipment and strategy is considered piecemeal and piecemeal. Work towards Cyber Essentials Certification	To be developed and issued	NB	July 25
26	33	M2)	Ensure **minutes detail** is checked and verified prior to approval of previous minutes	Additional vigilance applied since incorrect entries were acknowledged in Autumn 2024. Continue and monitor	All	Closed