

Ullmer
March 7. 2025

Lawshall Parish Council

Review of Internal and External Audit Reports

and Action Plan

Document Control

Reviewed and updated: regularly as listed, March 2025, June 2025

To be reviewed: following receipt of audit reports and March 2026

	Commentary by Auditors	Action taken by Council and Staff	Completed	Any additional action needed?
AGAR 2023/2024 Completion	Restate 2022/2023 and amend 2023/2024 figures as advised by Heelis and Lodge.	Amendments to AGAR prior to submission approved by Council 25 th June 2024.	June 2024 R.F.O. and Council	Further consideration of CIL and reserves (as below).
Proper Bookkeeping				None advised.
Financial Regulation and Standing Orders				None advised.
Risk Assessment	Include reference to GDPR within this. Ensure that the annual review of the Risk Assessment and Internal Controls is carried out during the year of audit.	Inclusion of GDPR within Financial Risk Assessment and Management Document. March review and update.	March 2025. Clerk/ R.F.O. and Council	Annual review of policies. Ongoing.
Transparency	Include AGAR information on the website for the past 5 years.	Amendments to Parish Council website.	Summer 2024 and Spring 2025. Clerk/ R.F.O. supported by Chair	Annual update.
Budgetary Controls				None advised.

Income Controls				None advised.
Petty Cash				None advised.
Payroll Controls				None advised.
Asset Control				None advised.
Bank Reconciliation				None advised.
Reserves	Consider developing a reserves policy.	<p>Budget Meeting and Finance Committee Meetings considered bank account usage for 2025-26 including reserves and shared Financial Report with Council for approval.</p> <p>(As advised by SALC) Record additional CIL spending items within relevant cashbook.</p> <p>Policy drafted by clerk/ R.F.O as advised by Heelis and Lodge. Council discussed this, but decided not to adopt it at the current time whilst considering how to grow a general reserve.</p>	<p>February and March 2025 Finance Committee Council, R.F.O.</p> <p>February and March 2025, May 2025 Finance Committee Council, R.F.O.</p> <p>June 2025 Finance Committee, Council, R.F.O.</p>	<p>Add relevant information to cashbook, AGAR, CIL report 2024/2025, ongoing.</p> <p>Revisit. Annual review of policies.</p>

Year End Procedures				None advised.
Sole Trustee				None advised.
Internal Audit Procedures				None advised.
External Audit	<p>(Heelis and Lodge) Review the External Auditor's Report within meeting and minute. Record recommendations/ actions to be taken.</p> <p>PKF were unable to complete their limited assurance review within time frame.</p>	<p>Shared and minuted.</p> <p>Consideration of report recommendations and actions and budget development during Finance Committee Meeting.</p> <p>(As advised by PKF) Answer no to Assertion 4 on AGAR for 2024/2025 related to the provision of public rights. Make provision for these. Answer no to Assertion 7 due to this too.</p>	<p>June 2024</p> <p>February 2025.</p> <p>On completion of AGAR 2024/ 2025.</p>	<p>As needed.</p> <p>Review regularly.</p> <p>Consider at End of Year annually.</p>
Additional Information	<p>(Heelis and Lodge) First item on May agenda for the Annual Meeting of the Parish Council to be the appointment of the chair and vice chair, signing of the declaration of office.</p>	<p>March meeting preparation 2025.</p>	<p>Agenda and Minutes May 2025. Clerk</p>	<p>Complete annually.</p>

