

**Auditor recommendations, actions and clerk's comments from GAPTC audit
for financial year 2025-26**

Item assessed	Auditor comments	Clerk comments	
<u>Financial Regulations and Standing Orders</u>	Advise to update the front sheets to reflect when reviewed and updated, (even if no changes made), and to note the date of next review.	<i>These are fairly straightforward adjustments. Dates for review of policies already included in master list of policies and dates (on website)</i>	
<u>Bank reconciliations</u>	The figures are consistent and the transfers between accounts agree. Would recommend adopting a more conventional bank reconciliation format showing: • cashbook balance, • bank statement balance, Assertion 2 Yes Updated (Dec. 25) Internal Audit Report Template • outstanding items, • reconciliation difference, • reviewer sign-off.	<i>New format to be adopted.</i>	
<u>Cashbook</u>	Cashbook makes references to a direct debit to NEST Pension which is managed by payroll provider. Advise to put on a council agenda to approve.	<i>Internal checker agreed July 2026 this item (approval of direct debits annually) be added to list of items for annual check.</i>	
<u>Pension declaration to government every 3 years</u>	Advise to minute redeclaration for completion.	<i>This will not occur for another 2 years but action needs to be minuted.</i>	
<u>Emails</u>	Advise that a gov.uk domain is the most secure		
<u>Asset register</u>	Advise to publish asset register on dedicated page on website like the council's policies are.	<i>This is fairly straightforward. But not sure of meaning of a dedicated page.</i>	