Ref	Action	RAG	Detail / Issue	Lead	Timescale	Progress Update	Status
4.11 / R.11	Approve Certificate of Exemption and record the decision in the minutes	Amber	Certificate of Exemption was not approved or clearly minuted.	Clerk / Council	Immediate - next meeting	External auditors contacted; Electors Rights 2024/25 dates published	Amber
4.12 / R.12	Reinstate and secure control of the parish council website	Green	Website was unavailable, preventing statutory publication checks.	Clerk / Council	Immediate - within 1 month	New website with policies in place and available to public; agendas published; information on council	Green
L-M-N / R.12	Publish AGAR, public rights notice, governance documents and supporting information	Green	Publication requirements could not be evidenced while the website was down.	Clerk	Immediate	Information published and relevant information sent to external auditors	Green
Interests	Review register of interests and declarations of interest procedures	Green	Potential non-compliance with declaration requirements identified in the report narrative.	Clerk / Members	Immediate	All councillors have completed the DoI forms and returned to Herefordshire Council	Green
4.2 / R.2	Ensure every payment is authorised and backed by invoice, receipt or minute reference	Amber	Unsupported payments identified, including church donation and other expenditure.	Clerk / Council	Immediate	Minutes reflect payment and a payment document has been implemented for councillors to review payments prior to the meeting	Amber
4.8 / R.8	Ensure salary payments are approved and supported by payslips/payroll evidence	Amber	Salary approvals and payroll evidence were incomplete.	Clerk / Council	Immediate	Autela is the appointed payroll service for the council; documentation is retained on-line and in a secure accounts paper binder	Amber
4.9 / R.9	Submit bank reconciliations to council regularly	Green	Bank reconciliations were not routinely presented to council.	Clerk	Monthly	Bank Reconciliations presented to council in April & May 2026 - Accounts are signed by the Chairman of the meeting	Green
4.10 / R.10	Require councillor sign-off of each bank reconciliation	Green	No member sign-off evidenced on reconciliations.	Council	Monthly	Bank Reconciliations signed by the Chairman of the council	Green
4.1 / R.1	Enter cheques/cashbook items in cheque number order	Amber	Records were broadly maintained but not sequenced in cheque number order.	Clerk	Immediate improvement	Cheques recorded by sequential number- not cashed date	Amber
4.5 / R.5	Approve the annual budget before setting the precept	Green	Precept timing did not follow an approved budget-setting sequence.	Council	Next budget cycle	Annual budget was set prior to the precept	Green
4.6 / R.6	Introduce quarterly budget monitoring reports to council	Red	Only one budget monitoring review was evidenced.	Clerk / Council	Quarterly	Cllr N Higham is the representative to review the accounts on a 1/4ly basis	**Red**
4.7 / R.7	Adopt a Reserves Policy and review reserves at least annually	Green	No Reserves Policy was in place and no annual reserve review evidenced.	Clerk / Council	Within 3 months	Policy adopted 07.05.2026	Green
4.4 / R.4	Carry out and minute the annual review of internal controls	Amber	No evidence that the annual internal control review was undertaken.	Council	Annually (before AGAR)	Internal controls are as part of an on-going improvement process and will continue to be monitored by councillors and Clerk/RFO	Amber
4.3 / R.3	Formally review insurance annually and record this in the minutes	Green	Insurance review activity was not clearly recorded in the minutes.	Clerk / Council	At renewal / annually	Insurance for 2026-2027 approved for renewal	Green
4.13 / R.13	Correct the asset valuation / restatement issue before approval of the Accounting Statements	Green	Asset figure treatment required correction or explicit restatement.	Clerk / Council	Before AGAR approval	Assets restated and match the AGAR for 2025/26	Green
4.14 / R.14	Correct the receipts figure so the Accounting Statements balance	Green	Other receipts figure required correction for the AGAR to balance.	Clerk / Council	Before AGAR approval	Correct figures for Accounting Satements balance are in place	Green

Updated
07.05.2026