Rodington Parish Council Explanation for Annual Governance Statement 2024/25

Rodington Parish Council was unable to tick box 5 on the Annual Governance Statement 2024/25 because, as pointed out by the internal auditor, the Parish Council had not reviewed, updated and approved a risk assessment during the financial year. Recommendations regarding risk management are listed below in the Internal Auditor report along with proposed actions of the Parish Council.

ACTION PLAN

	ISSUE	**RECOMMENDATION**	**ACTIONS OF RPC**
2024/25 Internal Audit			
1	The council did not review, update and approve a risk assessment during the financial year.	*The risk assessment must be reviewed, updated and approved by council each financial year*.	**Clerk to attend Risk Assessment Training Risk Assessment Policy will be reviewed and adopted at June meeting**
2	We are informed that budgetary control reporting to council is monthly but council minutes do not clearly evidence the review and approval of budgetary control information.	*Council minutes should clearly record the review and approval of regular budgetary control information*.	**Clerk has started a monthly budgeting spread sheet which will be produced ahead of each monthly meeting. Finance Committee to meet in July, November, February to review budget.**
3	General reserves have increased over the prior year to £24,213 and at the year end were just below 100% of the precept level. No earmarked reserves have been disclosed. The reserves policy published on the website indicates general reserves will	*The council should review the level of general reserves during the budget setting process with reference to sector guidance*.	**Clerk will review General Reserves Policy to be reviewed at June meeting.** **General Reserves to be reviewed at November Finance Committee meeting.**

	ISSUE	RECOMMENDATION	ACTIONS OF RPC
	be maintained at approximately six months of net revenue expenditure/precept. Sector guidance is that councils should aim for a general reserve level of between 25% and 100% of the precept or net operating/revenue expenditure.		**Council to consider earmarking funds for Speed Indication Devices.**
4	Cemetery fee transaction reference 14 for £450 dated 03/12/24 could not be agreed to the burials price list. The clerk confirmed that although the approved fee for a plot for cremated remains for a parishioner is £200, the plot was for three sets of remains which was an unprecedented request. The final price was agreed between the clerk, the cemetery warden and a Councillor as £450 rather than £600.	*The council should establish a clear pricing policy to cover multiple cremated remains requests.*	**Clerk to create a burial policy list of prices to be reviewed and adopted at June meeting.**
5	Pay rises are notified to the payroll agent via an email from the clerk.	*The Chair should be copied into the email from the clerk notifying the annual officer pay rise information to the payroll agent.*	**Clerk to ensure Chairman is copied into correspondence regarding pay rise. Clerk will also re- issue contract to confirm new hourly rate.**