



Cyngor Tref y Trallwng | Welshpool Town Council

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Document / Report

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Title	Audit Action Plan - December
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1. Purpose

1. This Action Plan sets out the steps the Council will take to address the findings raised by the Auditor General for Wales in the external audits of the financial years ending 31 March 2023, 31 March 2024, and 31 March 2025.

2. Monitoring

1. Progress updates will be provided to Audit Committee and Council will consider the Action Plan as recommended by the Committee.

Action Plan

Theme 1: Financial Documentation & Evidence

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Missing/incomplete supporting evidence for transactions (2022–23)	Ensure that all invoices, bank statements, reconciliations, payroll data is kept electronically in one place. The Council already save all of this electronically, besides invoices. Invoices to be saved digitally in the system from 1st January 2026 and previous invoices in this financial year to be scanned and saved.	RFO/Finance & Admin Officer	Immediate – in use for 2025–26	Audit Committee
Debt figure did not match schedule (2022–23)	Review creditors and debtor figures as part of the monthly accounts checking process.	RFO	Started – to be ongoing monthly	Finance & Governance

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Variance explanations insufficient (2023–24)	Adopt the Auditor General variations template and provide a detailed explanation in the variances.	RFO	Before next Annual Statement	Audit Committee
Unreconciled bank difference (2022–23)	Continue the practice of monthly bank reconciliation and utilise the new scrutiny of payments process to reinforce.	RFO	Immediate	Finance & Governance

Theme 2: Procurement & Expenditure Controls

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Insufficient evidence of procurement compliance (2022–23)	Introduce a procurement checklist and flowchart for officers and implement procurement training for purchasing officers. A new electronic purchase order system has already been introduced from the 24th November which reinforces approvals and processes.	RFO / Managers	3 months	Audit Committee
Lack of overtime approval evidence (2022–23)	Review the existing overtime request and approval form and revise if required.	Clerk / Line Managers	1 month	Audit Committee

Theme 3: Budget Setting & Statutory Compliance (LGFA 1992)

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Auditor could not conclude budget requirement fully met statutory tests (2022–23)	Ensure that a formal budget report is prepared each year demonstrating the Council's compliance with the requirements of Section 50 of the LGFA.	RFO	Before approval of 2026–27 budget	Finance & Governance
Historical documentation incomplete	Retain all budget papers, reserve calculations and precept resolutions in a dedicated budget audit file.	RFO	Next budget cycle	Audit Committee

Theme 4: Website Publication & Transparency Duties

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
Statutory information missing from website (2023–24)	Review the website using the Finance & Governance Toolkit and statutory checklist to ensure compliance.	Town Clerk	ASAP	Audit Committee

Theme 5: Well-being Duties (Well-being of Future Generations (Wales) Act 2015)

Issue Identified	Required Action	Lead Officer	Target Date	Monitoring Body
No evidence supplied for well-being responsibilities (2024–25)	Ensure that the statutory annual report contains the required well-being statements explaining how the Council contributed to the local PSB well-being objectives.	Town Clerk	June 2026	Audit Committee
Lack of reporting	Ensure that Council reports continue to take into consideration the well-being objectives.	Town Clerk	N/A	Full Council