

Rec. No.	Recommendation	Response
R1	<i>(Corporate Governance)</i> Standing Orders and Financial Regulations should be subjected to further review and update bringing them more closely in line with the latest NALC Model documents, also ensuring a consistent value is assigned for formal tender action.	Standing Orders were amended on 23 rd April in line with Covid-19 Government regulations. Financial Regulations will be updated on 21 st May 2020 to align with NALC model documents and to assign a consistent tender value.
R2	<i>(Corporate Governance)</i> Tendering levels should be the same between the relevant SOs and FRs. We would recommend that, given the Council's normal expenditure patterns, these be agreed at £5,000	As above. The recommended figure of £5000 has been inserted for approval.
R3	<i>(Corporate Governance)</i> The Council should formally adopt, and fully comply with, the Transparency Code for Smaller Authorities which has been in place since 2015, including publishing the full Internal Audit report.	The Council agrees to publish information in line with the Transparency Code. The AGAR will be published online before 30 th November 2020 (new dates due to Covid-19).
R4	<i>(Review of Expenditure)</i> The detailed list of payments agreed at each Council meeting should be attached to, and published with, the approved Minutes.	The approved set of payments will be attached to the Agreed minutes.
R5	<i>(Review of Expenditure)</i> Every effort should be made to support payments with a valid VAT invoice or receipt clearly showing the name of the Council, and a valid VAT registration number. In the case of the identified payment (voucher 66) a retrospective VAT receipt in the name of the Council should be sought from the contractor to support the 2019/20 reclaim should any subsequent inspection be undertaken by HMRC.	The wrong invoice had been downloaded. The correct invoice made out to the Council was received on 15 th October 2019. This has now replaced the incorrect invoice.
R6	<i>(Management of Risk)</i> Specific risks should be allocated to a named Councillor for monitoring and mitigating action, with a more frequent review of this corporate document by the Council (eg. quarterly).	To be addressed by Council in Q1 2020/2021
R7	<i>(Budgetary Control and Reserves)</i> The Council should review actual and projected variances to the approved budget at every Council meeting.	Budget information shall be presented to Council every quarter for inspection and discussion.
R8	<i>(Budgetary Control and Reserves)</i> The Council should review the need for earmarked reserves for specific needs, and otherwise review the level of its General Reserve, which could affect future Precept considerations.	The Council will undertake to create a short and long term budgetary plan for earmarked reserves. This will form part of the budget information reviewed on a quarterly basis.

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R9	<i>(Review of Income)</i> The Council should review its fees and charges on a periodic basis (NB. the Clerk has agreed to put this issue on the agenda for the November 2020 meeting).	The fees Council charges for local amenities will be reviewed annually. Allotment rentals will be considered in Q3 2020/2021
R10	<i>(Fixed Asset Register)</i> The Council should undertake a full review of the assets listed currently in the asset register establishing whether they are still owned and serviceable: where they are no longer in existence, they should be removed from the register, whilst the value of the remaining serviceable assets should be recorded with either the original purchase cost or, where this is not reasonably ascertainable, a nominal value as required by JPAG. This will require a revaluation of the asset value reported in the AGAR (Box 9), with appropriate variance reporting.	All items on the Asset Register have been reviewed and are serviceable and owned by the Council. Historic values for items pre-2016 will be researched and amended if possible. If original purchase prices cannot be found, items will be given a nominal value of £1. AGAR will be amended as appropriate.