

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.	Updated Standing Orders and Financial Regulations will be adopted from the latest NALC models.
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. NB. This recommendation was made and agreed in the 2019-20 Internal Audit report, but not properly implemented due to misunderstanding the intent. The Clerk is now fully aware of the purpose of this recommendation.	The tendering level in the SO at 18(a) v and FR 11.1 (h) will be set at £10,000 which allows for leeway on the larger projects the Council is involved in.
R3	<i>(Corporate Governance)</i> Compliance with the Transparency Code 2015 is good, but could be further enhanced by linking various reports to the Finance tab on the website.	Payment lists and the risk and the assets register will be linked to the Finance tab on the website
R4	<i>(Review of Expenditure)</i> Council should consider making more frequent VAT reclaims to improve cash flow and interest receipts.	VAT will be claimed 6 monthly