

Council have reviewed internal/external auditors comments.		IA feedback must be transparent & each item raised must be put before the Council at the first available meeting. A single line in the minutes indicating IA feedback is inadequate.	x
Council have appointed an Independent Auditor			x
Transparency requirements are actioned.			x
<b>Other</b>			
The main points raised through this audit are:-			
1. IA Feedback	This must be recorded in detail in them minutes as evidence of reporting findings to the whole council.	5. It is good practice to have an 'Open Forum' on the agenda, but near the beginning. Your SO ref 3 f & g allow for this & the timeframe.	
2. Clerk's salary should be reported to HMRC.	3. Agendas are required to be published at least 3 working days before the meeting. 11 days ahead is excessive. The agenda must also be dated.	6. Ideally a Finance Committee should be formed & a yearly meeting held. If you would like a copy of my Finance committee agenda, so you can see what's involved, let me know.	
4. Notice of Public Rights - make sure the dates are correct. The notice period is 30 working days starting the day after the date of the announcement, not on the same day. Therefore the commencement date (day 1) is Monday 12th June & end date 29 working days later.		7. You work 5 hours a week, but claim for 25 per month. This is closer to 6 hours per week. 5 hours equates to 22 hours per month.	
		8. I will send a list of spending powers. you will see that 'running costs' & 'general admin' are not spending powers.	
		9. A single address should be established for the Council & all invoices should carry this address. Any expenses should be claimed via an expenses form. I can let you have a template.	
		10. Employees should have a contract. Your statement of particulars is out of date. I suggest you use the NALC contract.	
<b>Date:</b>	2 June 2023		<b>Signed:</b>
			