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24<sup>th</sup> June 2016

Dear Sirs,

North Vale

I have today carried out an internal audit of ~~Charlton Mackrell~~ Parish Council as requested.

It is clear that the new Clerk has already made moves to bring the council's affairs into line with recommendations for good practice. Minutes are now clearly sequentially numbered and finances clearly recorded and presented.

I am very aware that small councils find some of the obligations placed upon them to be totally out of proportion to the finances under their control, but nevertheless, the obligations remain. I have therefore been unable to confirm item C on the annual audit form as I have seen no documentation to prove that the council is fully assessing risks. The clerk will be able to resolve this over the year by consulting SALC and other Clerks of small councils and I am sure that this will be resolved before the end of this financial year.

It may be helpful to comment that it is not advisable to have Matters Arising as an agenda item. All items under discussion, especially those on which decisions may be taken, should be clearly listed as separate items on the agenda.

Council has reserves of twice its annual precept, which would appear to be exceptionally high. It may of course be, that there are projects in the pipeline for which this money is earmarked, but again I have seen no paper work to explain this.