

## RESPONSE TO INTERNAL AUDIT FOR THE YEAR ENDING 31<sup>ST</sup> MARCH 2018 (REF: Auditors letter dated 10<sup>th</sup> May 2018)

CONTROL	ISSUE	RECOMMENDED ACTION	RESPONSE
Dispensations	Councillors can be given dispensations from decisions where they may have a conflict of interest. Such dispensations should never be given when a member has an individual contract with the Council (eg allotment, pitch or park rental)	All dispensations should only be for the time necessary to reach a decision – generally one meeting. Budget dispensations might cover several months. All dispensation should be reviewed to ensure that they are appropriate and current.	HPC dispensations have been issued for 5 years and the Monitoring Officer has confirmed there is no procedure to make member relinquish them. Further advice has been sought about how these dispensations might sit with the Nolan principles. Dispensations will only be issued in future on a meeting by meeting basis or linked to a longer term piece of work such as the budget.
Register of members Interest.	It is a requirement of the Transparency Code that Members' interests are published on the website. Best practice is to link to the borough website which holds the filed copies.	At present the Borough Monitoring officer appears not to be properly Uploading the required information. Until they comply, the Parish should upload the forms to its own website	EBC have been made aware that they are not publishing them. Will load the RoI as soon as the new website is available.
Committees	The council appears to operate committees which do not properly publish their minutes or agendas.	It is a requirement of the legislation that all agendas and minutes are properly published for all committee meetings. Both members and officers should ensure that minutes of meetings they have attended are properly prepared and published.	Procedures are now being developed to ensure that all minutes are published in a timely fashion.
External Audit Report	The original External Audit report for autumn 2017 was not to hand during the interim visit.	Audit reports should always be published on the website when received.	Audit reports are published in agenda packs at the next Council meeting. A separate copy was not filed under the audit section of the website and will be in future.

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Minutes of payments	At the January council meeting the payment listing was signed but not minuted.	Care must be taken that every agenda item is properly included in the minute's template. The minutes of the next meeting should include approval of the missing payments.	Noted
General reserves	The general reserves of the Council have been higher than best practice for some years.	Now that the office team are at full strength, members should bring forward capital renewal projects for the benefit of taxpayers	Asset Management Committee have recommended a project management approach to ensure the delivery of projects to compliment the programme of ear marked reserves as in the 2018/9 budget round.
Earmarked reserves	The council has correctly identified some projects that can be undertaken in 2018/19	The Fixed asset register can be used as a capital planning tool to best manage Council facilities.	This will be investigated and brought forward when the annual renewals allowance is set.
Minute detail	The minutes are still recording discussion and comment rather than decisions (as per para 7.36 of CAB 10)	If members of the public wish to keep a verbatim record of the meeting, they are legally allowed to record it. The minutes should show decisions and outcomes	Noted
Aged debtors	There are several unallocated balances within the aged debtors which make it appear that old invoices are outstanding	All ledger balances should be checked and allocated on a quarterly basis	Will be discussed with accountant support to action
Leases and rentals	The council has numerous small / peppercorn leases and rentals.	When these are billed, the exact dates and terms should be specified and any uplifts correctly applied.	Noted
Rates of pay	When the budget is being set, members need to be certain that they are taking into account the full cost of	It is good practice to confidentially minute at the start of budget setting the rate of pay, hours and terms of all staff.	Noted

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	employment of current and planned staff.		
Fixed asset register	The asset register of the council is significantly improved from last year.	Additions in the year should be clearly highlighted within the main register for audit purposes. The full register should be published on the website, along with the locations and dimensions of all land and buildings	Further work is taking place on the Asset Register but it will be published as stated shortly.