

**Year-End Audit - Points Carried Forward**

None at the year end

<b>Audit Point</b>	<b>Audit Findings</b>	<b>Council comments</b>
<b>Payroll</b>	I recommend that in future the minutes are clear beyond reasonable doubt that council approved the annual pay award.	
<b>Reserves</b>	I estimate that the net revenue expenditure is circa £12k per annum. This gives a general reserve range of between £3k and £12k. The general reserve balance is not within the recommended range and is quite low. I recommend council review this position is reviewed at the next budget setting session.	
<b>Risk</b>	The date of review on the chart of risks needs to be updated to reflect the next review date.	
<b>Email</b>	I remind council that it necessary for all councillors to sign a declaration to receive information by electronic means.	
<b>Agendas</b>	I remind council it is required to also post any supporting documentation with the agendas as outlined by the Information Commissioner's Office (page 3 of this link). <a href="https://ico.org.uk/media2/uhwfkejn/minutesandagendas.pdf">https://ico.org.uk/media2/uhwfkejn/minutesandagendas.pdf</a>	
<b>Points brought forward</b>	Please continue to work on the on-going points forward	