



Internal Audit Recommendations and Clerk's Comments

- 1: The budgeting format was perfectly adequate and compliant, just not set out in the way the auditor wanted, this has now been addressed and updated on the website.
The general reserves were budgeted very low in the initial September 2024 budget setting, the Council had options to increase the precept but decided to stick with the standard budget. Reserves increased dramatically following £42K s106 monies in and the sale of the Town Hall, these couldn't be factored in at the time of budget setting.
- 2: The auditor highlighted two contract clauses below referring to whether the clerk's salary point should have increased. To note the clerk's probationary period ended in September 2024 and this increase wasn't covered in the January 2025 appraisal:

7.1 Your salary is [REDACTED] pro-rata per annum being the current salary point SCP 37 – 41 scale LC3 of the National Joint Council Salary Scales.

You have been appointed to a single salary point and the Council will review your salary annually on the anniversary of your appointment.

7.2 Subject to satisfactory performance, you will progress automatically through the range in salary scale LC3 by annual increments until you reach the maximum salary in the range. Your first increment will be payable on 1st April 2024 and thereafter on the 1st of April each year until you reach the maximum of the scale. The Council may withhold an increment if it is considered that performance fell below the level expected, following an annual appraisal, or award an additional increment for exemplary performance if it chooses to do so.
- 3: The Clerk has adjusted the asset register and it now matches the Annual Return box 9.
- 4: The Local Authority Land data has now been uploaded on to the Council's website.
- 5: The IA ticked N/A on their AGAR report for item 'O', there was an error last year regarding the Council's position as a trustee to a charity that a nil return is always submitted for. The Clerk therefore has taken advice from the YLCA when completing

the Council's AGAR and we are to tick yes for box 9 in section 1 and boxes 11a and 11b in section 2.