

Rec. No.	Recommendation	Response
R1	<i>(Accounting records)</i> Accounting records should be enhanced to record detail of all income receipts.	The Clerk has added a detailed Income sheet to the Parish Council's Accounting Spreadsheet for 2020/2021.
R2	<i>(Corporate Governance)</i> Council should consider reducing the tendering levels in SO's and FR's. £15,000 is suggested as a reasonable level in the light of expenditure patterns.	The Council will review the tendering levels in its Standing Orders and Financial regulations through its annual review process to set a level at or below £15,000 as considered appropriate.
R3	<i>(Corporate Governance)</i> All documents downloadable from the website should be in PDF format.	The Clerk will ensure that all files uploaded to the website are pdfs. The Variance and Bank Reconciliation files that the Auditor refers to from 2019/20 have been replaced with pdf files on the Council's website.
R4	<i>(Review of Payments)</i> Every effort should be made to obtain a VAT invoice or receipt for each transaction that clearly shows the payee as the Council, and a VAT registration number	The Clerk has this requirement in place. If Councillors are purchasing on behalf of the Council for a particular project, then a VAT receipt is required.
R5	<i>(Review of Payments)</i> VAT reclaims should be made more frequently to enhance the Council's cashflow and interest earnings.	The Clerk will assess the Council's VAT position every quarter if expenditure allows, a VAT claim will be submitted, as a minimum a claim will be submitted once a year in January to ensure that funds are returned within the Financial Year.
R6	<i>(Management of Risk)</i> Council should consider reviewing the Risk Register more frequently, eg. quarterly.	The Clerk will put the Risk Register to the Parish for review on a quarterly basis in June, September, December and March.