**Appendix A – Recommendations**

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| **Matter Arising**  | **Recommendation**  | **Council Response**  |
| The external audit certificate records a qualified audit opinion for 2020-21, as a number of errors were made on the annual governance statement.  | These should have been avoided, as these matters were set out in my final audit report. The Council should take care to follow internal audit recommendations when completing the AGAR.  |  All cllrs agreed to ensure rules and regs and followed and agreed to clerk booking training for all council  |
| VAT was brought up to date at the end of the last financial year, I have confirmed that the V A T claim was submitted to HMRC. No V A T return has yet been completed in 2021-22.  | Given the amount of VAT due to the Council at the time of this audit, I would recommend that a VAT claim is submitted as soon as possible.  | This was done – delay in payment from VAT office. Covid!! |
| Unfortunately, the bank does not retain records of who authorised payments beyond 28 days. I have not therefore been able to check that the bank payments have been authorised in line with financialregulations. .  | Going forward the Council should retain screen prints from the bank system to demonstrate proper authorisation of payments  | This will be done- chair and clerk to action |
| My transaction testing included a payment of £7,874 to Sherwood Electrical. The council has not followed its own rules in placing work with this contractor  | The Council will also be required to mark box 3 - compliance with regulations – on the annual governance statement as “NO” when this is completed in May.  | Yes  |
| This is the second year running I have had to qualify my audit opinion due to non - compliance with regulations.  | I therefore recommend that the Clerk should arrange some training for the Council in regulatory and governance matters before the end of the financial year  | All council agreed  |
| The Cricket Club building is not insured at present.  | I recommend that the Clerk contacts the insurer to notify them that the building is being refurbished and that  | Done |



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|  | insurance should be arranged.  |  |
| The reviewing councillor signs off the front of the accounts pack.  | This is not sufficient; the bank reconciliation and bank statement should be signed off by the reviewing councillor to demonstrate proper independent review of the bank reconciliation has been carried out.  | This is now properly checked  |
| I reviewed the September bank reconciliation, and have identified an error. The cashbook figure is overstated by £5800. This is because the bank transfer of £5800 realised when the deposit account has been treated as income due to the Council.  | This needs to be removed from the income tab, the bank reconciliation should then work. I have traced the £5,800 credit on the current account bank statement  | done |
| The minutes for the June 21st meeting were shown on the website at the time of my review  |  | done |