

## Pettistree Parish Council

### Internal Audit Report Response & Action Plan 2022/23 - 15 June 2023

There was one recommendation and four comments encouraging further action included in the Council's internal audit report for 2022/23, dated 2 June 2023, prepared by Suffolk Association of Local Councils. The following responses and actions were agreed by the Council on 15 June 2023:

**(REC01) s85 of the 1972 Act states that “..if a member of a local authority fails throughout a period of six consecutive months from the date of his last attendance to attend any meeting of the authority, he shall, unless the failure was due to some reason approved by the authority before the expiry of that period, cease to be a member of the authority.” Council is advised to ensure that all absences are not merely recorded but approved by the Council thereby ensuring that the absence is not treated as unapproved. An accidental or unforeseen absence at a subsequent meeting could then lead to an unnecessary disqualification.**

The Council accepts that whilst this recommendation was raised in the previous report, it has still to be fully addressed, and as a priority, requires immediate and full implementation. The Parish Clerk will therefore include the Council's consideration of both the receipt/non-receipt and approval/non-approval of apologies received by recording details in the minutes of the meetings from June 2023.

**(COM01) At the next annual review, Council might wish to also review the Procurement Thresholds amendments (SI 2022/139) of the Public Contracts (Amendment) Regulations 2022 which came into force on 21 December 2022 and make the changes to the contract value limits from £25,000 to £30,000 for non-central government authorities. The contract value limits are to be calculated inclusive of VAT (effective from 1 January 2022).**

The Parish Clerk will include amendments made to procurement thresholds in the Council's Financial Regulations when they are presented to Members for review and annual approval in 2023/24.

**(COM02) In accordance with guidance, Council might wish to demonstrate best practice by reflecting within the minutes the impact the precept being set will have upon a Band D property, as compared to the previous year.**

The Responsible Financial Officer will present additional minuted information on the impact upon a Band D property when the precept is set by the Council at its meeting in November 2023.

**(COM03) Council might wish to be aware that, in accordance with legislation, loose leaf minutes should be numbered consecutively and signed by the Chair of the meeting on each page.**

The Parish Clerk will include a page number in the footer of the minutes of meetings and collect the signature of the Chair of the meeting on each page before making scanned versions of the approved minutes available on the web site from June 2023.

**(COM04) Items of expenditure above £100, including recoverable and non-recoverable VAT, were not seen on the Council's web site although they are covered within the cashbook as seen on the web site.**

As in the case of the previous year, the Responsible Financial Officer has posted the cashbook containing all payments made during the year on the Council's web site on the basis that it fully satisfies the Transparency Code's requirement to publish details of items of expenditure over £100. No further action is therefore planned in 2023/24.