**The final report from PKF Littlejohn was considered by P&R Comm 17 April 2023 Min 437. The comments related to compliance with contract tendering procedures and was found to be lacking resulting in a change of Assertion 2 & 3 from a “yes” to a “no”.  It was also suggested to have contracts in place with its suppliers.**

**NB Town Clerk already compiling a contracts register including suppliers where applicable and**a new page on the website for tenders <https://favershamtowncouncil.gov.uk/town-council/documents/tenders/>

Comments from the member of the public -

Please clarify what steps FTC is taking in order to ensure future compliance. As mentioned in my Report you are =  **compiling a contracts register including suppliers where applicable and**a new page on the website for tenders <https://favershamtowncouncil.gov.uk/town-council/documents/tenders/>

Taken from your recent Internal Control Statement for 2023-24 approved at the same P&R Meeting some pertinent extracts and you may feel there are more such as the “Monthly Cllr Audits”

3 a) The Council

e) carries out regular reviews of its internal controls, systems and procedures

3 b) Town Clerk/Responsible Financial Officer

The Council has appointed a Town Clerk who acts as the Council’s adviser and administrator and is responsible for the day-to-day compliance with laws and regulations that the Council is subject to and for managing risks. The Clerk also ensures that the Council’s procedures, control systems, and policies are adhered to. The Clerk is the Council’s Responsible Financial Officer and is responsible for administering the Council’s finances.

5. SIGNIFICANT INTERNAL CONTROL ISSUES

The Council strives for the continuous improvement of the system it has adopted for internal control and has addressed the issues and weaknesses raised and reported during the review process.

NB Although the topic of the Auditor Report was on the agenda at the April Policy & Resources meeting, minute no. 437 makes no reference to any non-compliance issues.

The External Auditors Report was published with the Agenda on the website, the non-compliance issues are therefore in the public domain.  As Town Clerk & RFO I have already instigated revised arrangements in response to the External Auditor Auditors Report, which was mentioned in the recent Year-end Internal Auditors Report.

Personally, I don’t see the need to provide an additional comment.  You have complied with the need to report back to the Council, although It probably should be the full Council, so you could add it onto the next full Council agenda with a note of the actions you have taken to address the matters raised.

David Buckett  
Internal Auditor  
22nd May 2023