

**TANDRIDGE PARISH COUNCIL**  
**Annual Return & Internal Audit – 31/03/2016**

In accordance with my Internal Audit Plan, Controls and Procedures have been tested, with Fraud and Risk Issues reviewed - these are well managed, in line with the Local Councils Practitioners' Guides and meet the needs of the Council. I would only comment by exception. I confirm that I do not have any role within the Council and will carry out my duties without bias.

Matters for further consideration:

1. GALCP 2014 Version. Page 50 lists a number of new requirements that need to have Systems and/or Documentation in place:
  - Employees' Code of Conduct. A draft Template has been passed to the Clerk as a guide
  - Procedure documented re dealing with Enquiries and Complaints received from the Public
  - Procedure documented re Responses to Consultation Requests
  - Procedure documented re the handling of correspondence, circulation, responses, filing and retention
  - Procedure (documentation not required) agreed re the monitoring of Councillors' Gifts/Hospitality received.
2. Donations/Grants. Any Payments of this nature need to be minuted with the Particular Local Government Act (LGA) that provides the relevant authorisation/powers. A List is available from SSALC. If no LGA is appropriate, S 137 can be used - note that the relevant sub-paragraph should be quoted - check with the Local Council Administration Book, Section 22.20.
3. Asset Register. The Clerk has identified six Public Notice Boards, owned by the Council, that had not been listed - this has now been corrected, with Proxy Values inserted.



Peter Frost  
Peter J Consultants  
18/05/2016