Rec. No.	Recommendation	Response
R1	(Corporate Governance) Standing Orders and Financial Regulations should be reviewed to make sure they accord with the latest NALC Standard Forms.	Members of the Council received and noted the annual internal audit report at its meeting on 26th April 2022 minute reference PC/22/128.1. Members noted the recommendation made R1 minute reference PC/22/128.2. Reviewed Standing Orders and Financial Regulations approved and adopted by Council at its meeting on 26th July 2022 minute reference PC/22/41.
R2	(Payments) Every effort should be made to obtain invoices for payment that are clearly made out in the name of the Council. Where this is not possible, any VAT element should not be reclaimed, and the gross cost recorded in the Council's accounts (*repeated from 2020-21*).	Members of the Council received and noted the annual internal audit report at its meeting on 26th April 2022 minute reference PC/22/128.1. Members noted the recommendation made R2 minute reference PC/22/128.2.
R3	(Risk Management) Council should ensure that a risk review is undertaken and formally approved at least annually.	Members of the Council received and noted the annual internal audit report at its meeting on 26th April 2022 minute reference PC/22/128.1. Members noted the recommendation made R3 minute reference PC/22/128.2. Risk assessment completed 9th June 2022 and approved by Council at its meeting on the 28th June 2022 minute reference PC/22/24.