

Dear Dr Walsh

Thank you for your letter of 11th March.

Prior to considering your request I briefly reviewed expenses paid from information available to me as your internal auditor for a number of years. The expenses will have been previously considered during the internal audits I have carried out as part of the normal audit work.

During that work I did not find anything untoward that would merit an in-depth investigation. My opinion is that the expenses are broadly in line with council policy and have been approved by council and moreover could have been challenged at the time they were presented for approval.

However, I believe the method of paying for small items and those that require prompt action and payment occasionally results in reimbursing both clerk and councillors for these items as if they were expenses. I recently brought this to the council's attention in my reports of 7/5/19 and 30/9/19.

For this reason, I do not feel that a further investigation is required. I will of course review the expenses as part of my normal audit work prior to reporting on the Annual Governance and Accountability Return (AGAR). My visit is planned for the 15th April.

Should anything worthy of further investigation be found as part of that process it would form part of a report to the external auditors as required by the AGAR and would therefore be in the public domain.

I am happy to carry out additional work on reviewing procedures and advise accordingly should you feel this necessary but this would have to be carried out post 30 June after the year end audits as these must take priority.

Regards

Janet Bennett

Yorkshire Internal Audit Services