**Internal Audit Explanation for any ‘no’ responses**

b. The council at the time was not fully aware that non-councillor committee members had no financial spending rights, and so some spending was made by these members, going forwards the council is aware and has rectified this issue.

c. The review of the internal orders was not completed within that financial year.

e. VAT was claimed on an item bought for the Parish Council, which the Council was unaware they could not claim for if the invoice was not made out directly to the Parish Council or paid out of the Parish Councils own bank account.

l. Payment for the website never went through and the website was taken down, the clerk attempted many times to contact the website provider but was unsuccessful.

n. Due to the above, the AGAR was not available to be viewed by the public.