



**CAPALC Ltd**  
The Norwood Building  
Parkhall Road  
Somersham  
Huntingdon  
PE28 3HE  
Tel: 07507 520849  
[www.capalc.org.uk](http://www.capalc.org.uk)  
[office@capalc.org.uk](mailto:office@capalc.org.uk)

## **Cambridgeshire & Peterborough Association of Local Councils**

---

Northstowe Town Council  
Northstowe  
Cambridgeshire

17<sup>th</sup> November 2022

To Members of Northstowe Town Council,

Please find attached a copy of the mid-year internal audit report for the financial year 2022-23

Further to a meeting with the clerk, and a review of your documentation, I am satisfied that correct procedures are being carried out. I have, however, recommended to the clerk, that he does not include broken down figures for net salary, tax, and NI on the public agenda, particularly whilst he is the only employee.

These items should be noted as 'confidential' on any documents available to the public. As per your Financial Regulations, FR 5.2 'A detailed list of all payments shall be disclosed within or as an attachment to the minutes of the meeting at which payment was authorised. Personal payments (including salaries, wages, expenses, and any payment made in relation to the termination of a contract of employment) may be summarised to remove public access to any personal information' and FR 7. 'Each and every payment to employees of net salary and to the appropriate creditor of the statutory and discretionary deductions shall be recorded in a separate confidential record (confidential cash book). This confidential record is not open to inspection or review (under the Freedom of Information Act 2000 or otherwise) other than:

- a) by any councillor who can demonstrate a need to know
- b) by the internal auditor
- c) by the external auditor; or
- d) by any person authorised under Audit Commission Act 1998, or any superseding legislation'.

I understand that a document showing the full breakdown is circulated to councillors prior to the meeting, therefore this requirement is being fully met.

National pay awards, and changes to terms and conditions should be implemented as soon as practical and reported to council at the next available meeting.

I have also suggested to the clerk, that he should put forward a resolution giving him delegated powers to approve training costs for both him and councillors. This is considered common practice amongst larger councils and will ensure that training opportunities are not missed if there is no relevant meeting within the time frame to approve the expenditure.

I have noted that the VAT return has not yet been completed, with this exception I have no other matters that need to be brought to your attention at this time.

Yours faithfully

*D M Bayliss*

Diane Bayliss  
Senior Development Officer  
Internal Auditor  
CAPALC