**Response to Internal Audit Report 2018/2019** in red font**:**

**Recommendation (1):** To include reference to GDPR in the Council’s Risk Assessment.

Response: this will be done.

**Recommendation (2):** Copy of P60 to be maintained in Audit File as part of year-end process.

Response: this will be done.

**Recommendation (3):** The council should review whether Earmarked reserves need to be established.

Response: this will be considered.

**Recommendation (4):** When applicable, the council’s response to the Internal Audit recommendations should be contained in the minutes of the meeting.

Heelis & Lodge were not appointed Internal Auditor at a meeting held during the year of audit.

Response: this was agreed at the meeting on 1st July 2019 for the current financial year.

**Recommendation (5):** It is a requirement to appoint the Internal Auditor and record the decision in the minutes of the meeting.

Response: this was agreed at the meeting on 1st July 2019 for the current financial year and will be recorded in the minutes of the meeting..