

Do the Numbers Limited

30th May 2023

Tim Mayled, Clerk
Burton and Winkton Parish Council

Dear Tim,

Subject: Review of matters arising from Internal Audit for 31 March 2023

Following my visit today, please find below the list of matters arising.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2023](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the year</i>	
Accounting records	The spreadsheet used by the council has reached its limit as the Community Centre and other activities increase activity. <i>(also raised last year)</i>	The council should look at investing in accounting software such as Scribe or Alpha that will manage ledgers and reports.
Debit card	As the level of activity increases, it may be worth the clerk having a debit card to cover urgent purchases. <i>(also raised last year)</i>	Particularly for online items and urgent repairs, reducing pressure on the clerk's own account is beneficial.
Grants policy	Councils have the power to make grants to community groups and, such information should be published on the website. <i>(also raised last year)</i>	A good practice example of a form can be found here The council DO NOT have the power to make donations.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute authorisation	It is a requirement of LGA 72 that every page of the minutes is initialled and the last page signed and dated. <i>(also raised last year)</i>	The minute sets from April and May last year should be authorised in advance of approval of the AGAR.
Planning	The planning "committee" does not appear to have actual meetings.	The planning schedule should comprise part of the council minutes.
Trading activity and VAT	The community centre does not charge VAT on its hire fees. This means that the council is claiming Partial Exemption and can only reclaim up to £7500 of VAT in any year relating to it.	VAT incurred on the Centre in the year amounted to under £5000 so this approach remains valid. Any major repairs may necessitate a review.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policy approvals	The council does not have a clear schedule for reviewing HR, Data, HR and safety policies.	One or two policies should be approved at each meeting.
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Precept amount	The amount to be precepted was not minuted.	The amount requested and the budget document should comprise

	<i>(also raised last year)</i>	pages of the signed minutes.
BCP precept	BCP paid part of the 2023/24 precept on 31 st March	This distorts the cashflow but does not affect audit.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the council comply	With this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	No longer applicable to this council	
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council comply	With this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	With this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Payment list	The finance report is not currently being included and published in the signed minutes. <i>(also raised last year)</i>	When minutes are signed, this page should be incorporated, and included in the web agenda pack.
Bank statement	There is no evidence that members are checking the bank reconciliation back to the statement.	Members in rotation should do this each month. <i>(also raised last year)</i>
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
Accounting basis	The council has reverted to R&P accounts which are both permitted and simpler to manage.	The prior year AGAR figure has been restated and R&P should be appropriate for some years.
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this Council	
L	<i>Transparency Code</i>	
	All matters raised elsewhere in the	report
M	<i>Public Rights</i>	
Public rights	The public rights notice is no longer on the website and the date was not minuted.	When the AGAR is approved this should be done and the notice left on the website.
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	With this test
O	<i>Trust funds</i>	
	Not applicable to this Council	
P	<i>Borrowing</i>	
	Not applicable to this Council	

Please find attached my invoice for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene