

# Do the Numbers Limited

28<sup>th</sup> May 2024

Tim Mayled, Clerk  
Burton and Winkton Parish Council

Dear Tim,

## Subject: Review of matters arising from Internal Audit for 31 March 2024

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 2024](#)

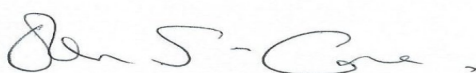
Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the year</i>	
Debit card	As the level of activity increases, it may be worth the clerk having a debit card to cover urgent purchases. <i>(also raised last year)</i>	Particularly for online items 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 two years)</i>	A good practice example of a form can be found <a href="#">here</a>  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>	Please ensure that the final page of each set is clearly signed and dated
Trading activity and VAT	The community centre does not charge VAT on hire fees. The council is claiming Partial Exemption of up to £7500 of VAT in any year relating to it.	VAT incurred on the Centre in the year amounted to under £3000 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>	
	The records of the council now	comply with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget monitoring	Now that the council has the Scribe software working, quarterly budget monitoring may be useful.	Management reporting to allow strategic planning is key when running buildings.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Community Centre	It may be advantageous to incorporate online bookings and invoicing for the centre into the Scribe accounting software.	This would save time spent rekeying invoices, allow timely tracking of unpaid bills and allow maximum use of the centre.
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not 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 payment and bank report in the minutes re not derived from Scribe.	Officer time and transcription risk reduces by using Scribe reports.
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>	
	The records of the council comply	With this test
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>	
Members DPI forms	Several of the members have not included their addresses on the DPI forms. This is required. Only the Monitoring Officer has the power to redact information. BCP are legally required to publish all DPI forms for Parishes which they are currently not doing.	All members should check and correctly complete their forms and if required request redaction by BCP. The BWPC website should then include the link to <a href="#">BCP here</a> . BCP should bring their website into compliance with the law without delay.
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	With this test
O	<i>Trust funds</i>	
Community Centre	There has been a suggestion that the Community Centre could seek grant funding if it was not part of the council. This would require the registration of a charity and opening of its own bank account, separate Liability insurance and the loss of reclaim of VAT. The process can take many months.	All parish bank accounts (savings or current) are covered by LGA1972.  At present the centre does not have to charge VAT but can reclaim it. Changing this beneficial status should not be undertaken lightly.
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

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Registered in England No. 7871759

Director: Eleanor S Greene