

Do the Numbers Limited

21st May 2025

Tim Mayled, Clerk
Burton and Winkton Parish Council

Dear Tim,

Subject: Review of matters arising from Internal Audit for 31 March 2025

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 2025](#)

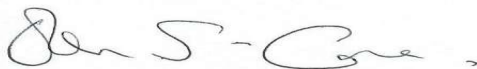
Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the year</i>	
Grants policy	Councils have the power to make grants to community groups and, such information should be published on the website.	A good practice example of a form and linked policy can be found here <i>(also raised last three years)</i>
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Internal audit report	It was not clear that an action plan for the matters arising had been agreed.	Please ensure that all matters are addressed during the year.
Trading activity and VAT	The community centre does not charge VAT on fees. The council is claiming Partial Exemption	VAT incurred on the Centre in the year amounted to under £2500 so this approach remains valid.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk assessment	The council minuted approval of the risk assessment but it is neither in the minute book nor on the website.	Please ensure that all approved documents are web published.
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.
Earmarked Reserves	The reserve balances held by the council have not changed for some years.	Each EMR should be reviewed in accordance with the PG20025 guidance.
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. <i>(also raised last year)</i>	This would save time spent rekeying invoices, allow timely tracking of unpaid bills and allow maximum use of the centre.
Income reporting	There is no need to minute each receipt for hall hire (it may actually be contrary to GDPR)	The Scribe summary cost centre report will allow monitoring without retyping – as a page of the minutes.
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>	
Capital expenditure	When it as agreed to purchase a significant item or contract, please ensure that the value and the name of the supplier are clearly minuted.	It is an essential control that the agreed amount can then be checked back to the paid amount.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Payment list	The payment and bank report in the minutes are not derived from Scribe.	The Scribe report should form a page of the minutes without need for retyping.
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.	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 BCP here
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