

## **Lower Winterborne Parish Council Audit – 2022/23**

### **Summary of Audit Checklist Recommendations:**

#### **Recommendation 1:**

**That all minutes are posted to the website so that they can be viewed by the public.**

It is believed that this is just an error, as all other minutes are available with the exception of 15<sup>th</sup> March 2022 and 19<sup>th</sup> April 2022. The May minutes clearly state that the meeting in April went ahead as the minutes of that meeting were agreed.

#### **Recommendation 2:**

**That all payments made if in between meetings should be reported at the next available meeting with a note that they were agreed outside of the meeting and by what method, e.g.: Councillors email agreement.**

It is believed that this error was an oversight during the Clerks change over period. The list of payments should be added as an appendix to the minutes of that meeting to ensure that the corporate record remains correct. A revised version of the minutes should then also be placed on the website.

#### **Recommendation 3:**

**That ALL tenders, if contract is ongoing, are included in the audit folder.**

This is so that all tenders can be checked against any expenditure and where tenders expire check that the minutes reflect the new tender process.

#### **Recommendation 4:**

**That the Financial Regulations and Standing orders are cross-checked to ensure that the financial limits are consistent.**

The Standing orders (18c) state the following:

- 1) Clerk can spend up to £500 on ad hoc purchases, with notice to the Chairman
- 2) The Clerk and Chairman can authorise up to £2500
- 3) Formal tenders must be sought for works with an estimate of over £2500

The Financial regulations (4.1) state the following:

- 1) Clerk can spend up to £500 on ad hoc purchases, in conjunction with the Chairman
- 2) The Council can authorise up to £3000

The two documents need to be cross-checked to ensure that all responsibilities and limits are consistent. This will ensure that the limits are clear and that any breaches can be address without ambiguity in policy.

#### **Recommendation 5:**

**That where possible the Parish Council seeks to purchase goods and services first hand in order to reclaim the VAT. Where this is not possible a reference should be made on the invoice to show that the goods were for the Parish Council.**

VAT can only be reclaimed where goods are purchased directly by the Parish Council and where the paperwork supports this. Parish Councillors are not (in their own right) VAT registered so are unable to pass on the VAT charge to the Council.

The exception to this is where the Clerk pays cash for any goods in conjunction with their role, e.g.: pens and they are able to claim these back as expenses along with their salary. Normally this would have gone through a Petty Cash system, but as Petty Cash is no longer held this is the most efficient way

**Recommendation 6:**  
**That a formal playground inspection takes place and the outcome minuted.**

It is possible that this has been carried out and is included in the minutes missing from the website. However as there is no payment listed, it is probable that an official inspection has not been undertaken.

**Recommendation 7:**  
**That the outcome of the External Audit is reported to the Parish Council at the earliest opportunity.**

This is to evidence that the External Audit has been completed and its outcome including any recommendations that may have been given.

**Recommendation 8:**  
**That an income section is added to the audit folder and that all of the hub receipts, burials and other income is listed in there and referenced so it can be cross-referenced.**

The burials income is separated within the file; however, the hub income is sitting within each of the expenditure months. This could be filtered through by the internal auditor, but this would result in more time spent and increased cost to the Council so has not been done on this occasion.

**Recommendation 9:**  
**That the insurance cover for the Playground is assessed following the replacement of equipment.**

The Play equipment insurance valuation should be reviewed at the next renewal to ensure that the replacement equipment is covered.

**Recommendation 10:**  
**To ensure that all of the required information to comply with legislation is visible on the website.**

There is clear guidance as to what documents are required to be displayed on the Parish Council website. The Clerk needs to make sure that this is accessible to all.

**Recommendation 11:**  
**That the public notice period is minuted.**

The Council needs to minute the relevant dates for the public notice period. This is a requirement of the Accounts and Audit regulations.

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