

Lower Winterborne Parish Council Audit – 2023/24

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the payment to PPL/PRS is covered in the April minutes or a note added to the next available set of minutes to show that the payment was approved by the Parish Council.

This may already be included in the April minutes but it was unable to be checked as the minutes were not on the website at the time of the audit.

Recommendation 2:

That the revised standing orders and financial regulations are published on the website replacing the outdated versions

The Clerk has provided the updated versions which have been checked and are correct. These versions should be uploaded to the website as soon as possible as it is important that the public have access to the current set of orders which govern the Parish Council decisions and actions.

Recommendation 3:

That the VAT error on BACS266 is corrected on the cashbook.

There is a discount on the bill for £29.95 and this has been mistakenly entered as VAT instead of the actual amount of £28.96.

Recommendation 4:

That the outcome of the External Audit is published on the website.

Whilst the conclusion of the report is minuted along with the acceptance of the Council the actual notice from BDO should be published on the website for transparency.

Recommendation 5:

That the ear marked reserves are explained in more detail and their levels reconsidered by the council during this financial year.

The total of the earmarked reserves is listed as part of the end of year reporting, however there is no evidence of the reserves that this is made up from, nor whether these amounts are still relevant or require reduction or addition.

Recommendation 6:

That income as well as expenditure is recorded in the minutes.

Whilst the cash book is very clear about the income streams, amounts and dates, these should also be reported in the minutes to show transparency on the funds coming in to the council and from what areas.

Recommendation 7:

That the asset register is reviewed as the old laptop is still listed, despite a new one being purchased.

These disposals should be removed from the main register but still listed below in a separate table as 'Assets disposed of' for the duration of 7 years after which time they can be removed.

This is again probably just administration and it is very possible that the old laptop was still in the possession of the parish council at the year end.

The asset register just needs to be re-formatted just to make it easier to see the purchase date (this column is not headed) and the show which assets have been disposed of as these can be removed from the main listing but remain on the asset register for 7 years after disposal for transparency.

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