

Lower Winterborne Parish Council Audit – 2024-25

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the VAT on all the E-on payments is reviewed and corrected before the VAT reclaim is submitted.

Not all of the E-on payments have the same VAT percentage applied on the cashbook. They should all be at 5% as this is the VAT treatment on the invoices to which the DD payments have been applied. On a DD Payment of £134.12 this is £6.39 (rounded). The payments in July and August do not have VAT added however the payment in Sept shows £18.70 which looks like it is compensating for some of the other months.

The overpayments from the Direct Debits are sitting on the electricity account so are being applied to any new balances without invoicing, but as the VAT has been applied to the Direct Debit payments made the VAT has been accounted for in advance.

Recommendation 2:

That the dates in the cashbook are corrected to the date that the payments were made.

This is just an administration error where the invoice date has been added to the cashbook rather than the payment date.

Recommendation 3

That the Standing orders are cross referenced with the Financial Regulations and ensure that the same figures for the same process are mirrored in each.

As new financial regulations have been adopted, they need to be cross referenced to ensure that all details which appear in both documents are identical in terms of dates, time span and amounts.

Recommendation 4:

That the risk register is uploaded to the website.

The Risk Register should be uploaded to the website as this shows that the Council has considered the risks and the actions it will take to mitigate them.

Recommendation 5:

That at least annually playground inspections are carried out by a qualified person/company.

There is no evidence that a playground inspection was carried out nor paid for during this financial year. It is important that regular checks are made on equipment owned or operated by the Council.

Recommendation 6:

That the Clerk reviews the Asset Register and ensures that it can be reconciled after disposals to the previous year.

The AGAR asset figure last year was reported as £330,757 with the 24-25 Asset figure being reported at the lower figure of £330,685. This indicates that some assets have been disposed of, which is correct. The difference on the AGAR is £72 and the asset register shows that £830 of asset has been disposed of.

It is suggested that an asset reconciliation is carried out to show how the asset register can be tracked across the two years.

Paula Harding
Internal Auditor