

To Tackley Parish Council

AUDIT OF PARISH COUNCIL RECORDS FOR Q2, 1st July – 30th September 2015

SUMMARY:

As requested, I have audited the Parish Council financial records for the second quarter of year 1st April 2015 to 31st March 2016 and have the following comments to make.

Due to the change of Parish Clerk there have been some minor problems with the handover of the accounts but these have now been resolved satisfactorily. One outstanding issue is the acquisition of current copies of the bank account statements and this needs to be addressed as soon as possible.

The Parish Council must now review the following documents to ensure they reflect accurately the current status and include all necessary items and then they should be scheduled for regular review as required: These documents are:

Fixed Asset Register

Risk Assessment and Management Register

Budget and Precept Calculation

A useful reference document which will give information relevant to all documents mentioned above is the Governance and Accountability for Local Councils Practitioners' Guide dated March 2014. This describes the public accountability framework applicable to all Councils and a copy should be available with the Parish Council. A copy is attainable at <http://www.nalc.gov.uk/library/publications/803-governance-and-accountability-with-appendix/file> if one is not currently available.

Judy Robson

5th October 2015

ACTIONS REQUIRED:

Issues arising from the Minutes

(Audit reviewed TPC Minutes dated 16/06/15, 23/06/15 and 07/09/15)

1. Section 15/057

The minute states that Green Scythe was paid £975.50 on cheque no. 101464 but the accounts and invoice show that this should have been £975.56. This error was repeated again on cheque no. 101471. I would recommend that the amount owing should be included in their next payment (see also item 3 below).

Issues arising from the Accounts:

Receipts Account:

1. Due to an incorrect copy of the accounts file being used some items of receipt were missing, this has now been addressed. However, a number of the receipts have not been ratified by a PC Meeting.
2. It was unclear how payments for allotment spaces were being controlled to ensure that all payments were received. This is however a minor issue.

Payments Account:

3. Voucher no. 4 relates to a payment to Green Scythe of £975.56 but on cheque no. 101453 the amount paid is £975.56. This seems to be an ongoing error as it has happened three times in succession (see 1 above) and should be resolved as the bank reconciliation will not be accurate unless it is.
4. Voucher no. 17 related to Mode Transport Planning and this was allocated to the heading of Maintenance in the accounts. It was not clear what work was involved and a final check should be made to ensure this has been allocated correctly, i.e. should it be Projects perhaps.
5. Voucher no. 23 related to a payment to the outgoing Clerk of £281.58. This was in fact the gross amount shown on the payslip and the amount due was net pay of £225.26.
6. The allocation of the payments to individual cost headings should feed naturally into the budget headings and agree with those as defined within the accounts spreadsheet. During the audit, a column of Fees had to be removed from the current payments listing and the amounts re-categorised. There is a payment analysis list within the accounts file which should be used as a reference point and any agreed changes noted there for future reference.