

Cerne Valley Parish Council Audit – 2023/24

Summary of Audit Checklist Recommendations:

Recommendation 1:

That the minutes state the correct cashbook references following directly from the previous minutes.

Each set of minutes has a full list attached of all the payments made so far, however some of the minutes are not correctly listing the payment references paid since the last set of minutes. E.g.: The September minutes state payments 50-60 were made then the October minutes state that payments 67 – 81 were made. The payments list does include payments 61-66 but the reference in the minutes is wrong.

Recommendation 2:

That cashbook receipts where VAT is being claimed are checked to ensure that the VAT is clearly stated and correct.

Examples are expenditure no 107 where the VAT amount is incorrect, invoice 106 where the VAT is not explicitly express on the receipt and expenditure no 75 where a reimbursement has been made for valid expenditure but where the receipt does not breakdown the VAT element. These are a sample and given that a number of errors have been found I would suggest checking everything before a reclaim is made, or before a revised submission is made if already claimed.

Recommendation 3:

That the Parish Council record whether the external audit report was amended or if the Council now accept the findings.

This is to ensure that the matter is closed with a definite decision. At present the minutes do not state a resolution so the External Audit report findings are still pending.

Recommendation 4:

That the minutes are amended to show that the agreed amount for the precept was £22,300 as per the context of the minute.

At present the precept request for £22,300 that is in place has not been correctly minuted and this needs amending as it is clear that this is an administrative error.

Recommendation 5:

That a further column is added to the asset register for the disposals or updating of assets.

It is important that when assets are disposed of a record is kept of their disposal so that this can be cross checked in the minutes. In addition, if an asset is repaired this may increase its value without purchasing 'new items'. A new column would assist the Clerk to keep up to date with the values and also look at repair and maintenance schedules.

Recommendation 6:

That the internal audit report for 22-23 is uploaded to the website.

It is part of the transparency code and AGAR publication list that the internal audit report is available on the website.

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