



Bishopsteignton Parish Council
The Community Centre
Shute Hill
Bishopsteignton
Devon
TQ14 9QL

3rd January 2020

Dear Mr Merritt and Members of the Parish Council,

Please find below my comments with regards to the annual internal audit carried out on 20th May 2019.

As part of my audit and as per last year I performed the following checks:

1. Invoices/purchase receipts were checked against the Clerks Excel records.
2. Sales invoice and burial authority receipts were checked against the Clerks Excel records.
3. Burial authority income was checked against the Burial Account book.
4. I compared and confirmed the quarter end figures from the Clerks Excel records to the VAT returns.
5. I compared and confirmed the monthly bank balance as per the statements to the Clerks bank reconciliations.
6. I reviewed the Clerks payroll records.
7. I reviewed the Parish asset register.
8. I reviewed the BPC Financial Regulations.

As a result of my activities I can confirm the following:

1. It is my opinion that all of the requirements of the BPC Financial Regulations are being met.
2. I found no significant issues in either the manner or accuracy of the record keeping. All transactions were noted, appropriate paperwork was filed in a tidy and well maintained manner and when asking for any clarification responses were well informed and demonstrated and provided the requisite knowledge.
3. Management of the payroll. Based on the HM Revenue & Customs records there appears to be a credit carried forward at the year-end, an overpayment. I will liaise with HMRC and the Clerk to resolve the matter.
4. Some discrepancies were identified within the reserves balances. These were brought to the attention of Chair of the Parish Council. These appear to be aged and carried forward balances not from recent years but more of an indeterminate age. Any necessary actions will be taken prior to the next year end, 2019/20.

If further clarification is required on any of the points raised above then I would of course be more than happy to assist.

I would also raise the following points for your consideration:

1. In April 2019 the government (HMRC) implemented a programme called Making Tax Digital. It is no longer possible to log on to the HMRC website and manually enter the VAT return figures. From that date figures will have to be uploaded via a requisite accounting/bookkeeping package or via third party. I have not confirmed but assume that appropriate measures have been taken.
2. As with last year I reviewed the asset register. There have been no changes from last year and I believe that my comments made then remain valid. That is to say that there appears to be no changes to the register and therefore no accounting for depreciation, no revaluation of the land etc.
3. There appears in the accounting to be no record of liabilities. I would have expected that the burial funds to be highlighted as a liability such as deferred income.

Please feel free to contact me if I can be of any further assistance with this or indeed any other matters.

Yours respectfully,

Lewis Myers
MICB. PMdip.