

To: The Chairman of Butlers Marston Parish Council

Cc: The Clerk of Butlers Marston Parish Council

Butlers Marston Parish Council Internal Audit Report

April 2021

I have completed a review of the Butlers Marston Parish Council's (the Council) accounts and procedures for the financial year ending 31 March 2021.

The internal audit has been carried out in accordance with the Council's needs and planned coverage. On the basis of the findings in the areas examined, I set out my conclusions below.

I am satisfied, within the levels of assurance set, that:

- Appropriate measures and controls are in place to ensure income is collected and banked on a timely basis and expenditure is approved prior to being incurred and payment made within the authority levels set;
- Receipts and expenditure have been correctly accounted for through the Council's bank account and appropriately reflected in the Receipts & Payments statement which is prepared on a cash basis;
- Appropriate records are maintained to provide an accurate record of the Council's financial position and its assets and investments;
- The year-end cash position is an accurate record of the balance held in the Council's bank account;
- The Council performs its financial duties in accordance with the relevant statutory regulations.

I have approved and signed the Annual Governance and Accountability Return which reflects the following:

1. Receipts & Payments

	<u>2020/21</u>	<u>2019/20</u>	<u>Variance</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Balance b/fwd	1,441	2,508	-1,067
Precept	2,100	1,980	120
Other	1,255	101	1,154
Total receipts	3,355	2,081	1,274
Staff costs	-1,823	-1,554	-269
Other	-1,418	-1,594	176
Total payments	-3,241	-3,148	-93
Balance c/fwd	1,555	1,441	114

2. One-off items of expenditure

The analysis of variances properly explains the differences between financial years by identifying the following one-off items of income/expenditure in 2020/21:

- Donation towards repairs to the bus shelter
- Donation towards the maintenance of the defibrillator
- Appointment of the new Clerk
- Repairs to the bus shelter
- Commissioning of a tree survey

3. Exemption from External Audit

The Council has been able to claim exemption from external audit under the AGAR procedures, due to income and expenditure being less than £25,000.

4. Fixed assets

The value of fixed assets and long-term investments is £48,678, a slight reduction due to the sale of the Council's laptop. The valuation has been assessed on a consistent basis with prior years.

5. Loans & Borrowings

The Council does not hold any loans or borrowings.

6. Other matters

I am aware of the following matters:

- The Council's bank mandate has been extended for additional authorised signatories;
- The Council has agreed to increase the precept for 2021/22 to £3,683 pa, in order to build additional reserves;
- The Council have approved an increase in the Clerk's salary, in accordance with the Clerk's Contract of Employment.

There are no other matters to report which the Clerk specifically wished to bring to my attention nor are there any matters to bring to the attention of the Council.

I would like to express my thanks to the Clerk, for her time and diligence in maintaining the financial records to such a high standard and her co-operation during this review.



Katrina V Briggs BA ACA JP

26th April 2021