

To: The Chairman of Butlers Marston Parish Council

Cc: The Clerk of Butlers Marston Parish Council

Butlers Marston Parish Council Internal Audit Report

April 2022

I have completed a review of the Butlers Marston Parish Council's (the Council) accounts and procedures for the financial year ending 31 March 2022.

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>2021/22</u>	<u>2020/21</u>	<u>Variance</u>
	<u>£</u>	<u>£</u>	<u>£</u>
Balance b/fwd	1,555	1,441	114
Precept	3,683	2,100	1,583
Other	1,216	1,255	-39
Total receipts	<u>4,899</u>	<u>3,355</u>	<u>1,544</u>
Staff costs	-1,645	-1,823	178
Other	-1,410	-1,418	8
Total payments	<u>-3,055</u>	<u>-3,241</u>	<u>186</u>
Balance c/fwd	3,399	1,555	1,844

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 2021/22:

- Increase in precept, in order to build reserves, as noted in my 2020/21 report
- Receipt of CIL income from Kennel Hill Barns development, reserved for expenditure from 2022
- Tree surgery, as recommended by survey carried out previously

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, no change on the prior year. 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 has agreed to increase the precept for 2022/23 to £3,860 pa, in line with budget.
- The Council have approved an increase in the Clerk's salary, in accordance with the Clerk's Contract of Employment.
- The Council have agreed to use the majority of the CIL funds to purchase a memorial bench in celebration of the Queen's Platinum Jubilee.

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

14th April 2022