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Mrs S Stretton

Chairman, Aldbury Parish Council

Dear Mrs Stretton,

Yesterday I met Ms Turczyn, for whose welcome and hospitality I am grateful, to undertake the Internal Audit examination of Aldbury Parish Council in respect of the year ended March 2021. All of what follows was discussed with her.

Ms Turczyn has now been in post for over a year and appears to have a good grasp of what is required. I am pleased to be able to say that the accounts are in good order and what follow are relatively minor issues.

1. Bank Reconciliations

I have written before that the reconciliations and the corresponding bank statements should be signed and dated by a Councillor to confirm they have both been seen and that they agree.

 This is now largely happening, but the Councillors’ signatures are not always dated.

2. Accounting System

I was pleased see that Council has adopted the RIALTAS system, which is very widely used among parish councils, and which among other advantages, facilitates the production of reports.

1. Payroll

I wrote on this matter in previous years.

I understand that Ms Turczyn now receives a standard amount each month and that while the agency prepares the payslips and HMRC data, the actual payments are processed through your normal system.

I still think that when the amount changes, the agency should be advised by a Councillor and not Ms Turczyn herself.

1. Approval of Expenditure

This normally follows the required procedure, with lists of payments being presented to the regular Council meetings for authorisation.

There was, however, a lapse in April 2020 due to the uncertainties of how to conduct business at the beginning of the first Covid lockdown.

1. Fixed Assets

Last year the external auditors commented that although the AGAR reported the same total as the previous year, the Explanation of Variances (which I am not required to review) showed a purchase of playground equipment amounting to nearly £10,000 which should have been included in the assets register. This is shown in the current one.

During the year I was told that the Council learnt that the Sports Pavilion, book value c.£72,000, does not actually belong to it and so it has been removed from the register.

In the course of our discussions on this topic it emerged that there a number of small items which either are not Council property or are obsolete – such as old Christmas lights – and have no value. I recommend that the list be reviewed and such items removed.

1. Risk Assessments

I wrote again last year that I had two concerns here:

i. All the risks identified related to administrative matters. There was nothing about physical risks – the pond, trees, use of machinery, etc.

ii. As is frequently the case with risk assessments, there was no evidence of the necessary actions identified having actually been carried out.

 The warden now has a routine of inspections on which he reports regularly, which addresses these concerns.

There is a formal summary document, setting out the policy and summarising the actions being taken. This is dated 2019 and I recommend that it be updated in the course of this year.

I should be pleased to answer any questions you or your members may have on this report.

Yours sincerely,



E. G. Newhouse