

Ernest G Newhouse

M.A., M.Sc.

Consulting Accountant

Tel: [REDACTED]

email: [REDACTED]

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Mr Stephen Reading
Chairman, Bledlow-cum-Saunderton Parish Council

Dear Mr Reading,

Yesterday I met Mrs Martin to carry out the Internal Audit in respect of the year ending March 2021. All my comments were discussed and agreed with her.

I am pleased to repeat that the accounts are in good order and I have less to say this year than last.

As is customary, I took as my agenda the questions set out in the AGAR which I am required to answer.

1. Bank Reconciliations and Accounts

The bank accounts are reconciled monthly but they are only inspected by a councillor quarterly. This year I found that the councillor had initialled and dated the reconciliations, but not the corresponding bank statements. Mrs Martin explained that this was because of the difficulty of working under Covid conditions, when she has to walk all the papers round to the councillor's home. I would hope that when the Covid rules are eased, this omission will be corrected, and ideally the reconciliations should be reviewed every month.

I was told that the issue concerning the signatories of the NS&I account has not yet been resolved.

2. Accounting Records

I was pleased to see that a proprietary system – Scribe – has been adopted following my recommendation last year. I was however surprised to learn that it does not seem able to produce a top-level summary showing the main headings of receipts and payments, with the corresponding surplus or deficit, on one sheet of paper, with the balance sheet summary on the same page or the following one.

3. S137

Mrs Martin explained that by virtue of her having completed the CILCA course, she has the Clerk's General Power of Competence and so payments falling into this category do not require this identification when authorised by the Council as long as she continues in office.

4. Payment procedures

These are generally satisfactory.

Last year I commented on the short cuts made necessary by the pandemic, which still pertain.

I suggested moving to a bank which offers two person authorisation of on-line payments, but I understand that banks are reluctant to open new accounts under the present conditions.

5. Level of Reserves

I commented on this issue last year and little has changed. I suggested that when specific projects are contemplated, such as repairs in the village, earmarked reserves should be set up which would have the effect of reducing the free reserve.

6. Risk Assessments

Last year I referred to that part of the churchyard for which the Council is responsible.

I was told the gravestones are checked for 'wobble' at the same time as the grass is cut. I believe 'topple testers' exist for this purpose, and in any case, the fact of the checks, and the results, should be recorded and held by the clerk.

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

Yours sincerely,