

Parish Council:

BURNHAM

W.P.Ref: MA1

Date: 7.6.16

Auditor: B.T. Dancer

**INTERNAL AUDIT
ASSESSMENT OF
COMPLIANCE**

Internal Audit Year: 2015/16

OBJECTIVE Matters Arising	ISSUES	RESPONSE
1.	There are a number of 14/15 and 15/16 Interim Audit legacy issues still to be addressed.	(a) Although there are still some aged debtors and creditors, we have identified why payments are outstanding, are chasing debtors and have rectified incorrect entries. A hall hire deposits account was established to identify and clear deposit included in the cafe (or more accurately, credit card) control account. This has reduced significantly over the past 3 months and the Finance Manager is continuing to work on this. We hope to have this clear to report back to the Policy & Resources Committee on 11 th July, 2016.
	(a) Investigate/clear Creditors/Debtors/Cafe Control, Hall Hire Deposits account balances to ensure fully supportable numbers with a set target date to be achieved.	
	(b) The Centre Manager raising sales invoices ensuring efficient credit control and production of a timely Debtors Report.	(b) The General Manager is now able to issue her own invoices. We are still finalising the process to ensure that invoices are not duplicated.
2.	No review of Financial Regulations was carried out in 2015/16.	We recognise that the Finance Regulations were not re-adopted within the year. They were revised and re-adopted by the Council at their May 2016 Meeting.
3.	An overpayment of PAYE in 2014/15 is still to be addressed – approximately £8,700.	This was identified as a double-submission to HMRC in July 2014. We requested that Stiles submit an amendment to HMRC to reflect the amount overpaid. Despite many efforts, and escalating problems, this is still outstanding. We have now been assured by Stiles that HMRC have the correct figures and that the credit will show on our account shortly.
4.	A comprehensive list of all Hall Hire charges is needed with an annual review.	Hall Hire rates were reviewed within the year, however this did not include the rates for other items (e.g. tablecloths etc). This will be reviewed at the June Management Committee Mtg
5.	A better narrative on the monthly payments would leave a clearer/helpful audit trail.	We have highlighted the limitations of the reports generated from Sage in providing clear details. We are investigating a clearer way of reporting and will have a new system in place for the Policy & Resources Committee Meeting on 11.7.16.
6.	No VAT has been reclaimed on spend to the supplier BRC, amounting to £890. This should be addressed.	It appears that no VAT has been reclaimed on virtually all expenditure for BRC over the past 5 years. The total figure is being compiled (c.£2000) and will be included in the next VAT return.
7.	Compared to 2014/15 substantial improvements have been achieved but there is further to go.	

B.T. Dancer (Internal Auditor)

Clerk/Chairman

Date 8/6/16