

Recommendations to Council

In addition to the above, we would like to make the following recommendations to the Council.

Total Other Receipts

Two SALC/SCC grants received by the Council in the year were not included in the Box 3 figure of the Accounting Statements. These were received by the Council before being repaid to Ashwick Village Hall. Although the two grants were for Ashwick Village Hall, not the Council, it is our opinion that the amounts should have been included in the Box 3 total ('Total Other Receipts'), and in future we would advise that similar transactions be treated in this way. For 2021/22 we accept this point is largely academic, as including the amounts would not have pushed Ashwick Parish Council's income above the £25k threshold for the external audit requirement.

Asset Register

We noted during the course of the audit that the Asset Register had not been updated to include the grit bin purchased in April 2021. The Clerk has confirmed this was the only addition in the year and the Asset Register has now been updated to include this. We would therefore like to emphasise to the Council the importance of maintaining an up-to-date Asset Register.

Purchase Invoices & Claiming VAT

A supplier wrongly sent an invoice to the Council as being to 'Oakhill Parish Council' (see invoice from Somerset Forge Ltd). VAT was then claimed on the invoice. Please ensure that all invoice details are correct; this is especially important when the Council is claiming VAT.

Expense claims

On several occasions during the financial year 2021/22 the Clerk purchased items personally, and was later reimbursed for these by the Council. Whilst the original purchase invoices were included within the documents submitted for the internal audit, we would suggest that in future whenever such reimbursements are requested the Clerk attaches to these invoices an expense claim to the Council. These should be signed by the Clerk before being submitted, and signed by another member of the Council once these have been authorised and paid.