

Do the Numbers Limited
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31st May 2016

Tony Bronk, Clerk
Twyford Parish Council
Saddlestones, 9 Main Road
Twyford Moors
Winchester, SO21 1RN

Dear Tony,

Subject: Review of matters arising from Internal Audit for 31 March 2016

Please find below the list of matters arising following my visit on Friday. Overall I found the records of the council to be in good order and I felt that the visit went well.

Control area	Issue	Recommended Action
Accounting software	The council's systems are run on the Sage ledger system which is not sector specific and does not provide comparative and budget reports or link to the Annual return, as per the requirements of a parish council.	From the start of 2016/17 the council should look at either one of the free spreadsheet templates available from HALC or at relevant software such as RBS Alpha.
Accounts presentation	Twyford is a council that is unlikely to go over the £200k income limit again and thus can run its accounts on an R&P basis for increased transparency.	When the 2016/17 ledgers are started, all of the historic control account balances should be written off to make the ledger agree to the Annual return.
Membership	The council should take all sensible steps to ensure that all vacancies are filled.	TPC should also check the quorum levels for meetings as they are linked to council size, not number of members in post (HALC can advise).
Asset register	The fixed asset register has been updated to include Berry Meadow at cost. If possible it would be good practice to ascertain the ages and original costs of the other assets. <i>(also raised last year)</i>	This should be done over the coming months by the clerk and members, and the asset register published online.
VAT	There is a difference between the March return and the Nominal, which relates to late received invoices.	At the next VAT return, care should be taken to include all older transactions and that the return agrees to the nominal.

Please find attached my invoice for the agreed fee of £320. If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene