

New matters

No new significant matters to report

There were some minor matters arising during my review of a simple housekeeping nature.

i) Where cheques are written and recorded in the cash book and then subsequently cancelled it is recommended that rather than deleting the entry in the cash book (on a spreadsheet) a contra entry is made in the cash book indicating that the cheque has in fact been cancelled. It is recommended that where a cheque has been cancelled and is in the possession of the Council that the cheque is clearly cancelled on its face and attached to the relevant cheque stub. This would improve the audit trail.

ii) The Council received monies for the Potto Parish Plan Group and also makes payments on behalf of the Group as it does not have its own banking arrangements. The Group is regarded as independent from the Council. It is recommended that a memorandum record is kept of monies received and expended on behalf of the Group with the balance due to the group being recorded after every transaction. Thus it will be clear to the Council if and when they make a payment on behalf of the Group that it is being paid out of Group funds or, in the case of a shortfall out of Council monies and thus requires Council authorisation.

No previously reported matters to clear