

5 Croftside  
Bures  
Suffolk  
CO8 5LL

The Chairman  
Bures Joint Sportsground Committee  
c/o 38 The Paddocks  
Bures  
CO8 5DF

7 May 2018

Dear Madam

Internal Audit: Bures Joint Sportsground Committee  
Year ended 31 March 2018

I have carried out an audit of the books in accordance with the terms of the Internal Auditor. The following areas have been covered and any comments made are included:

*1. Appropriate accounting records have been kept properly throughout the year:*

Income and Expenditure, VAT, end of year figures are all produced on computer files and have been made available.

*2. The body's financial regulations have been met, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for:*

All expenditure was correctly authorised and proper invoices or back up documentation was held for payments. VAT was correctly calculated and timely returns made.

*3. The body assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these:*

Risk Assessment Policy is in place. Inspections of play equipment carried out by independent company. Asset Register and insurance cover reviewed and up to date. The unexpected absence of the clerk due to illness highlighted the need to ensure that adequate processes are in place to provide the necessary cover.

*4. The annual taxation or levy or funding requirement resulted from an adequate budgetary process; progress against the budget was regularly monitored; reserves were appropriate:*

Budgetary process properly carried out; progress against budget reported and monitored at each meeting. Reserves and working capital held at prudent level.

5. *Expected income was fully received, based on current prices, properly recorded and promptly banked; VAT was appropriately accounted for:*

Levy from both Parish Councils and rents from Sports Clubs all promptly received. Rental income should be reviewed regularly to ensure a viable figure is charged.

6. *Petty Cash payments were properly supported by receipts, all expenditure was approved and VAT appropriately accounted for:*

Clerk's expenses claimed with fully supporting evidence

7. *Salaries to employees and allowances to members were paid in accordance with body approvals and PAYE and NI requirements were properly applied:*

Committee have agreed to meet a percentage of the clerk's wages from Bures St Mary Parish Council. Payments have been correctly authorised and paid by standing order.

8. *Asset and Investments Registers were complete and accurate and properly maintained:*

Maintained year on year. Separate records held for Asset Valuation in accordance with rules and insurance cover, the latter being index linked

9. *Periodic and year end bank account reconciliations were properly carried out:*

Regular updates provided by clerk at meetings and evidenced by current bank statements. Year-end figures were correctly completed for audit purposes.

10. *Accounting statements prepared during the year were prepared on the correct accounting basis (receipts and payments or income and expenditure), agreed to the cash book, supported by an adequate audit trail from underlying records and, where appropriate, debtors and creditors were properly recorded:*

All information was correctly produced and made available in accordance with the regulations

Please let me know if you have any questions or comments or need any further information.

Yours faithfully

Carolyn Holbrook