

Expense claims

Throughout the year the Clerk paid for several items personally and was reimbursed for these by the Council. We have checked the reimbursements and these correctly match the values of the original purchase invoices/ receipts submitted by the Clerk. However, during our audit we only saw one Expense Claim Form (July 2021). We would strongly advise the Council ensures that Expense Claim Forms are submitted with the relevant purchase invoices/ receipts each time reimbursements are claimed. This is an important control and helps provide a stronger audit trail of the Council's approval of reimbursements.

Bank Reconciliations

Although the Bank Reconciliation dated 31st March 2022 (i.e. at year end) has been prepared correctly, it has not been signed ('approved by') or dated. Please ensure that all Bank Reconciliations are signed and dated once they have been reviewed by the Council.

The above matters are not sufficient to affect our view that, overall, the Council has adequate controls and procedures in place.

We would like to thank the Clerk for her assistance in carrying out this audit.

Yours faithfully,

Pro business

Probusiness Ltd.