

Phil Parkin
accountancy and audit services

Reg. office: 51 Martin Close, Aughton, Sheffield S26 3RJ

Tel: 07983 352 470

Councillor Pickering
Chair of Dalton Parish Council
Dalton Parish Hall
Doncaster Road
Dalton
Rotherham
S65 3EW

19 May 2021

Dear Councillor Pickering,

Dalton Parish Council - Audit of Accounts 2020/21

I previously carried out an interim audit and submitted my report on 18 February 2021.

I have now completed the final audit and note my findings below.

Income

I reviewed all income for March 2021 and found it to be supported by appropriate documentation and to be banked.

I also traced all receipts issued to the Council's accounts and bankings. I found all were accounted for, though some receipts were not dated.

I recommend that in future all receipts be dated.

Payroll

I reviewed a sample of payments made in January 2021 and found payments to be in line with those approved by the Council. The revised national pay scales, should be reflected in contracts of employment when they are next updated.

A verbal report of overtime is approved by the Council, though I suggest there should be a written record of the amounts approved.

Bank reconciliation

I reviewed the year-end bank reconciliation and agreed the figures to the bank statements totalling £311,457.59, which was reported in box 8 of the AGAR.

Asset Register

I reviewed the asset register, and saw that major assets were insured. The total value of assets of £883,747 was agreed to the AGAR.

Trust Funds

The Council met its responsibility as a trustee by submitting annual returns to the Charity Commissioners for Sunnyside Community Centre.

Minutes

The meeting of 21 January 2021 on the website were incorrectly headed 21 January 2020. The Clerks were aware of this, had already made the correction and have now updated the website.

Public rights and Publication of AGAR

The Public rights, AGAR and the conclusion of the audit for 2019/20 were published on the Council's website within the required timeframe.

Year-end procedures and AGAR

I confirmed that the accounts had been compiled on the correct basis (income and expenditure), and gave a positive assessment to all relevant criteria in the Annual Internal Audit Report of the AGAR.

Finally, I would like to thank the Council and its officers for their assistance during my audit.

Yours sincerely

P R Parkin

P R Parkin CPFA