Stirchley Queries:

1. Need a full analysis of the unpresented payments and unpresented receipts in the year end bank reconciliation.

The first four unpresented payments on the list are errors (duplicates or reissued invoices) which have been journaled out in Q1 22/23

Payments five to twelve are outstanding payments paid in Q1

Payments 13 - 30 are all month 12 salary deductions taken in Q1

Payments 31 – 34 are all outstanding payments paid in Q1

Payments 35 – 40 are all future dated standing order payments that will be cashed off as they come due.

Unpresented Receipts

The first two invoices for Hire of chat room have been journaled out in Q1 – relate to a refunded invoice

The third invoice has been paid in Q1

The interest was received in our account in Q1 Update – All outstanding receipts & payments reversed out and left as adjustments to correct for duplication

1. Furlough payments should be in other income (grants) rather than set off against staff costs.

The set up on the cost code has been amended to record furlough payments to other income. Copy of updated annual return attached.

1. VAT debtor is £6,089.83 per Scribe balance sheet (ie the VAT control account balance) – how does this reconcile to the quarter four vat return outstanding at the year end? Q3 & Q4 claims submitted together on 29th March. Original claims and reconciliation spreadsheet attached (this is a scanned copy as the original is on another laptop at home) Unfortunately this still leaves a discrepancy of £28.86 which I haven’t found yet. I will continue to look at this today and send what I find – update – discrepancy relates to VAT on creditors at 31.3.21. All VAT errors from 21/22 have been reversed out in 22/23 Q1 – proposal is to restate opening VAT position to reflect reclaimable sum and restate box 7 for previous year
2. Can you provide a budgetary control report provided to council during fourth quarter and the council date and minute where it is reviewed. See minute reference FC/21/110 – committed spend report presented on 22 March – Appendix F – copy attached
3. Petty cash £52.56 at y/e - has a councillor (or the audit sub c/tee) cashed this up and certified it? The audit sub committee met on 15 February at which point the petty cash did not balance. A further meeting was planned on 11 March but at this time several staff had Covid (inc the Clerk, RFO & Deputy Clerk) so the meeting was cancelled so no councillor reconciliation has taken place. The error was identified on 26th April (Payment 466 wrongly entered on scribe). The cash book has been corrected but it needs a VAT journal in Q1 which has not yet been done. See petty cash account scan attached. VAT journals all completed
4. Can you provide evidence to support the year end till balance of £418.02? – Due to Covid the till was not balanced at year end. A reconciliation will be attempted today and till receipts used to back up the balance reported from the scribe balance reported

* Prior year end interim internal audit issues - please provide an commentary to update on council actions re our internal audit recommendations – See annotated internal audit report sent yesterday

