**Barton Parish Council Audit Points raised and action plan to address 2017/18**

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| **Point Raised** | **Reason given by BPC** | **Action agreed to address and rectify** | **Action complete ?** |
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| The inspection period for the exercise of elector’s rights which occurred during the year did not include the first 10 working days of July as specified in the Accountants and Audit regulations 2015. | This was the clerks first year of doing the audit and the instructions were misunderstood  | In 2017/18 Barton Parish Council will adhere to the instructions and ensure that the correct inspection period is observed | **Will be dealt with through the 2017/18 audit** |
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| Section 2 of the annual return has been restated on a separate page stapled into the annual return. In future amendments should be made on the original or a new return submitted | BPC were asked to send the restated figures on a separate sheet. | In the 2017/18 audit any changes will be carried out on the original paperwork and initialled where appropriate.  | **Will be dealt with through the 2017/18 audit** |
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| The smaller authority’s asset register is incomplete and does not contain some or all of the following information for each asset held. A) date acquired b) purchase cost c) location held | The clerk had taken over in the year and had not realised that the authority required an asset register to be produced.  | An asset register has now been produced and is contained on the parish council website. | **COMPLETE** |
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| We had to contact the clerk as standard information, bank reconciliation, date of elector’s rights or explanations of variances was not supplied with the initial submission. | First year of the clerk doing the audit and the process was not fully understood. | All the correct documents will be submitted in 2017/18 audit | **Will be dealt with through the 2017/18 audit** |
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| It should be noted that we had to return the Annual Return Form for amendment as the accounting statements required amendment |  | All the correct documents will be submitted and checked in 2017/18 now that the clerk is fully aware of the audit requirements  | **Will be dealt with through the 2017/18 audit** |
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| Section 2 of the annual report does not add up by £1 | This is a minor issue due in the main to rounding up on the electronic form | The authority will ensure the accuracy of the accounts and to ensure that all the necessary paperwork is submitted on time and is accurate | **Will be dealt with through the 2017/18 audit**  |
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