

The Council did not, and does not, operate a petty cash account. The acting clerk has been reimbursed for administrative expenses based upon receipts and information supplied.

G. Salaries

The clerk resigned in 2014/15 which was the last time salaries were paid. A member has acted in the role of acting clerk but has legally not been paid for this activity.

H. Assets and investments

The council has no fixed assets, or long term investments. The only current asset the council has is its current bank account for which there are complete bank statements.

I. Bank reconciliations

I could find no evidence of bank reconciliations being carried out

J. Year end accounts

I could find no evidence that year end accounts had been compiled

K. Trust funds

The council does not hold any trust funds

Additional controls

The council is required to operate a website and to place on that website certain documents.

No such website exists.

The Council has recently received a grant for the development of such a website.

Recommendations.

The appointed Councillors and interim clerk should consider the controls that are required to be put into place and implement these as soon as possible. The website should be developed as soon as possible as it is a legal requirement to operate such a website.

The appointed councillors should also consider the objectives of the council (although this may well be difficult with the lack of public consultation or involvement), and also the risks to the achievement of those objectives should be considered and documented.

Kevin Lawrence Adams bsc

4th July 2018

