

REPORT TO THE SEAVINGTON PLAYING FIELDS ASSOCIATION COMMITTEE

I have reviewed the accounts for the year ended 31 March 2020 from the information and explanations given to me by the Treasurer, David Bennett.

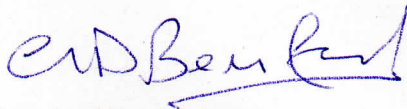
I have not conducted an audit and express no opinion on the accuracy of the accounts. This year I have only seen email copies of documents but not originals due to the current virus situation. In particular I have not seen original bank statements or pass books. I have found nothing adverse but make the following comments, which are the same as last year.

Inevitably as a small voluntary organisation there is little opportunity for the sort of internal controls common in more substantial organisations. The association therefore necessarily relies heavily on the honesty and integrity of those responsible for custody of the association's assets, paying its expenses or dealing with its income.

This is particularly important in two respects:

- The Treasurer makes on line payments from the two bank current accounts without any second authorisation as would be required for cheque payments. Control over payments is however improved as most of the SPFA funds are held in the Virgin deposit account (which requires two signatures for withdrawals) and the second signatory can question the reason for any withdrawal..
- The Booking Clerk is responsible for all aspects of bookings, including raising of the invoices which are included in the accounts by the Treasurer.

The Committee should consider whether any changes should be made to improve control in these areas. In particular I recommend that dual authorisation should be required for on line payments. If considered appropriate the Treasurer could be authorised to make smaller payments – say under £100 – on sole authorisation



TONY BERESFORD

10th July 2020