

Calderdale Wellbeing**Management letter issues for the accounting period 1 April 2013 to 31 March 2014.**

Please could you take some time at your next meeting to consider the following issues arising from our work.

Issue	Recommendation / Tips for improvement	Priority (1=High)
Bank reconciliations not printed out	Would be helpful for year end purposes if the March bank reconciliation is printed out	2
Delay in work due to outstanding information	Work through the checklist line by line to ensure all the required information is sent together	1
I had to make a number of adjustments to the restricted funds relating to the 2012/13 creditors and accruals, where the actual payments were allocated differently to the allocations provided to me at the year end	It is important these remain the same on restricted funds to avoid these adjustments	1
Increase in contract income	If you have any further contract income you need to ensure you do not exceed the VAT threshold. The position needs to be monitored and if necessary VAT advice should be sought	1
Petty cash vouchers are not always authorised for payment	Vouchers should be signed by both the person who incurred the expenditure and the person authorising the payment of legitimate charity expenditure	1