



## BENTHAM TOWN COUNCIL

[www.benthamtowncouncil.gov.uk](http://www.benthamtowncouncil.gov.uk)

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Dear PKFLittleJohn

### **Subject: Explanation Relating to Financial Regulations Compliance – Specialised Expenditure**

Further to the Annual Governance and Accountability Return, I would like to provide clarification regarding why the response to the statement *"This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for"* has been marked as "No".

The reason for this response relates specifically to the procurement of a specialised fingerpost sign for the parish. The fingerpost was a bespoke product and at the time of procurement, only one known company in the North West of England was capable of manufacturing and supplying this specific type of signage to the required specifications. As a result, it was not possible to obtain multiple quotations as would normally be required under the authority's financial regulations.

All appropriate internal controls were still applied:

- The expenditure was properly approved by the Council prior to commissioning the work.
- A valid invoice was received and retained.
- Payment was made in accordance with standard procedures.
- VAT was correctly accounted for.

The sole supplier has since ceased trading due to the owner's retirement, further affirming the unique nature of the service they provided.

We trust this provides a clear explanation of the circumstances. Please do not hesitate to contact me should you require any further information or documentation.

Yours sincerely,

Claire Burrow  
Bentham Town Clerk