



BENTHAM TOWN COUNCIL

www.benthamtowncouncil.gov.uk

Town Clerk : Claire Burrow
Bentham Town Hall
Station Road
Bentham
Lancaster LA2 7LH

Tel: 015242 62587

Email: townclerk@benthamtowncouncil.co.uk

Dear PKF Littlejohn,

In regards to the 'no' on the Internal control objectives within sections B and O:

With regard to Assertion B: *"This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT was appropriately accounted for"*, the Council acknowledges the PAYE issue identified during the audit.

The late payment of PAYE arose as a result of an unfortunate combination of human error and procedural delays. The previous Responsible Financial Officer received notification from HMRC on 8th January 2025 that payment was due by 22nd January 2025. The payment was promptly prepared and loaded onto the Council's banking system for authorisation, Council members were notified on 10th January 2025 and requested to authorise the payment.

However, no members completed the required authorisation before the HMRC deadline; the Council's practice at the time was not to approve payments outside of scheduled Council meetings. The matter was subsequently approved at the February Council meeting, however, at this time the payment instruction had remained unauthorised on the banking system for over a month and had automatically expired, resulting in a further delay. HMRC subsequently applied interest charges for late payment.

The Council accepts that this constituted a failure in its payment process and has reviewed its procedures to ensure statutory payments will be authorised promptly where deadlines fall between Council meetings.

With regard to Assertion O: *"The authority has complied with laws, regulations and proper practices relating to digital and data compliance"*.

The Council's Accessibility Statement was published in January 2025 and remained in place throughout the 2025/26 financial year. However, the Council acknowledges that it was unable to provide sufficient evidence during the audit of accessibility testing or accessibility scans undertaken during 2025/26, nor evidence that the statement had been formally reviewed and presented to Council during that period.

The Council is currently working with its IT provider to obtain evidence of accessibility testing and any accessibility scans that may have been undertaken. The Council is also seeking confirmation of arrangements for regular accessibility monitoring going forward.

The Council remains committed to maintaining high standards of governance, financial management and regulatory compliance, and appreciates the guidance provided through the audit process.

Yours sincerely,

C. Burrow