

# Do the Numbers Limited

13<sup>th</sup> June 2024

Jo Street, Clerk  
Eversley Parish Council

Dear Jo,

## Subject: Review of matters arising from Internal Audit for 31 March 2024

Following my visit with you today, please find below the list of matters arising.

I found the records and systems to be in very good order.

The internal audit was carried out in accordance with the requirements of the [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2024](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council	comply with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute authorisation	It is a legal requirement that every page of the minutes is initialled and the last page signed and dated.	Please ensure that all open spaces minute pages are approved before signing the AGAR.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council	comply with this test
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Burial ground	The Council has been gifted land for a burial ground extension but is awaiting advice from the Environment Agency regarding the water table.	It may be beneficial for the clerk to talk to <a href="#">Tadley Town Council</a> who are further along a similar process. Memorial gardens and ashes interments face few wer restrictions.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Income management	The spreadsheet used by the council has become cumbersome due to the level of transactions.	The council could look at purchasing sector specific software such as <a href="#">Scribe</a>
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this council	
G	<i>Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council	comply with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank deposit accounts	The savings account in use by the council returns 1.32% when base	The council may wish to seek out better returns using sector specific

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	rate is 5.25%	accounts such as the <a href="#">CCLA PSDF</a>
Investment strategy	It is now a requirement that councils holding over £100,000 have a published investment strategy.	The council should adapt and adopt a strategy <a href="#">such as this one</a>
J	<i>Accounting statements prepared during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the council comply	with this test
K	<i>Certified Exempt in prior year</i>	
Not applicable to this council		
L	<i>Transparency Code</i>	
	The records of the council comply	with this test
M	<i>Public Rights</i>	
DPI forms	The DPI forms on the HDC site are incomplete. Only the Monitoring Officer has the legal power to redact information such as addresses.	When all members have reviewed and updated their forms, the link to <a href="#">Hart</a> should be added to the council website
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<i>Trust funds</i>	
Not applicable to this council		
P	<i>Borrowing</i>	
Not applicable to this council		

Please find attached my invoice for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene