

# Do the Numbers Limited

23<sup>rd</sup> May 2023

Jo Street, Clerk  
Eversley Parish Council

Dear Jo,

## Subject: Review of matters arising from Internal Audit for 31 March 2023

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

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 2023](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Payment listing	The list of payments approved has not always been incorporated into the minute book	Please ensure that the minute book contains all decision and supporting papers.
Debit card	The former clerk had a debit card that allowed effective small purchasing.	This facility should be brought back into use.
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 minutes 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>	
	The records of the council comply with this test.	
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 should 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 were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council now	comply with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council now	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank statements	It is good practice for members of the council to initial the bank	Each member of the council in turn can complete this test.

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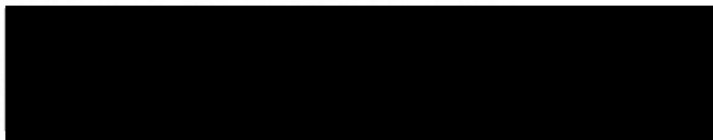
Director: Eleanor S Greene

	statement back to the reconciliation.	
<i>J</i>	<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
<i>K</i>	<i>Certified Exempt in prior year</i>	
Not applicable to this council		
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
DPI forms	The DPI links on the website are broken.	When all members have reviewed their forms, the link to <a href="#">Hart</a> should be added to the website
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
<i>O</i>	<i>Trust funds</i>	
	Not applicable to this council	
<i>P</i>	<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