

Do the Numbers Limited

19th May 2023

Chris Read, Clerk
Kings Worthy Parish Council

Dear Chris,

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

Following my visit to the office 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>	
	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>	
VAT recharges	The Council is still in discussions with the trustees of Tubbs Hall regarding the lease.	Once these discussions are concluded, the VAT registration status of the council can be clarified.
Minute corrections	It appears that members are regularly raising typographical and grammatical minute alterations at meetings, rather than notifying the proper officer in a timely manner based on the draft minutes.	It is not good practice for such minor items to need to be minuted. Members should ensure that all minor adjustments are notified to the clerk as soon as possible so that approval of minutes at meetings is clear and simple.
Minute detail	By necessity, some meetings have been minuted by councillors rather than officers.	The purpose of the minutes is to record decisions on agenda items, not discussion or non agenda items.
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 precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
CIL reserves	The council has received significant CIL funds which are yet to be spent.	As these are not precepted funds, the high level of reserves is not a cause for concern.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the Council comply	with this test
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 with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the Council comply	with this test

<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the Council comply	with this test
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Deposit accounts	With the rising interest rates the council may need to review its deposit accounts to gain some returns.	Sector specific providers such as CCLA offer appropriate access and rates.
<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>	
Public rights dates	The public rights notice was not web published as well as paper published.	It is good practice to minute the dates when the AGAR is being approved.
<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

