

# Do the Numbers Limited

6<sup>th</sup> June 2024

Chris Read, Clerk  
Kings Worthy Parish Council

Dear Chris,

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

Following my visit to the office today, please find below the list of matters arising. I found the accounting records and systems of the council to be in exemplary 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 corrections	Members are still raising minor minute alterations at meetings, rather than notifying the proper officer in a timely manner based on the draft minutes.	This is not good practice and should cease. (also raised last year)
Deferred decisions	On several occasions, members have deferred decisions rather than accept the reports of the proper officer.	Delayed decisions are not good use of council resources.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
GDPR	The council is looking at buying an ANPR SID. The data security requirements of such cameras and ensuring that no data is downloaded to personal devices are strict.	Before any such camera is brought into use, appropriate training and hardware should be put in place.
Equipment storage	At present, grounds and safety equipment are stored in the council chamber rather than near to where they will be needed.	The council should look to replace the historic store that can safely hold equipment and materials required to deliver services.
D	<i>The precept 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>	
	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>	

Member officer protocol	Not all members appear to have attended training regarding management of staff.	Adoption of an appropriate <a href="#">member officer protocol</a> may be beneficial.
<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. <i>(also raised last year)</i>	Sector specific providers such as <a href="#">CCLA</a> 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>	
	The records of the Council comply	with this test
<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

