

# Do the Numbers Limited

1<sup>st</sup> June 2023

Hannah Ford, Clerk  
Ellisfield Parish Council

Dear Hannah,

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

Following my visit 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 year</i>	
Council data security	The clerk uses her own telephone for calls and HMRC codes. This is not good practice.	The council should purchase its own phone so that there is proper ownership of data and information.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Decision deferral	On several occasions, agenda items were deferred rather than decided, with no clear rationale.	Items should be resolved in a timely manner so that important items do not get missed.
Standard documents	The Financial regulations and risk assessment were not reviewed in the year – this is an AGAR requirement.	Please ensure that all standard documents are checked and approved annually.
Decision making	It appears that in some instances, members have acted individually between meetings without minuted authorisation so to do.	Councillors are members of a body corporate that decides at meetings on actions to be taken by the proper officer between meetings.
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>	
Reserves	The reserves of the council are, and have been for many years, greater than good practice. Councils have no power to hold savings.	Any reserves above 12 months of precept need to be justified. The council should bring forward projects to benefit residents paid with their taxes.
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
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	

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Registered in England No. 7871759

Director: Eleanor S Greene

Land assets	It appears that the council owns areas of land that are not clearly identified and quantified on the council website.	Using available mapping software a clear map and usage plan for all council land should be published.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	With this test
<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>	
Council land licences	The council owns and area of land that appears to not be being managed for the benefit of the community at large.	The licence fee, terms of use and public benefit should be reviewed in the coming months.
<i>K</i>	<i>Certified Exempt in prior year</i>	
	The records of the Council comply	with this test
<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	It is good practice when approving the AGAR to minute the public rights date	Please ensure that this is done when the AGAR is 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	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