

Do the Numbers Limited

21st May 2024

Hannah Ford, Clerk
Ellisfield Parish Council

Dear Hannah,

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

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 2024](#)

| Test | Matter arising | Recommended Action |
|-----------------------|--|--|
| A | <i>Appropriate accounting records have been properly kept throughout the year</i> | |
| | The records of the council now | 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> | |
| Decision deferral | On several occasions, agenda items were deferred rather than decided, with no clear rationale. <i>(also raised last year)</i> | Items should be resolved in a timely manner so that important items do not get missed. |
| 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> | |
| | The records of the council now | 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> | |
| | 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 now | comply with this test |
| I | <i>Periodic Bank reconciliations were carried out during the year</i> | |
| NS&I account | The council holds the bulk of its reserves in an account to which there is no access and no statement have been received since 2022. | The signatories should be urgently updated and then the account closed into the current account. Any interest earned should be shown as income on that date. |
| 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> | |
| Council land licences | The council owns and area of land that appears to not be being managed for the benefit of the | The licence fee, terms of use and public benefit should be reviewed in the coming months. |

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Registered in England No. 7871759

Director: Eleanor S Greene

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| | community at large. <i>(also raised last year)</i> | |
| <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> | |
| | The records of the council now | 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> | |
| Allotment charity | The council is trustee of charity number 254395 is now properly running independently of the council | Please ensure that the charity is brought into full compliance with the law. |
| <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