

Do the Numbers Limited

14th June 2023

Katie Hughes, Clerk
Sopley Parish Council

Dear Katie,

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 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>	
Committees	The council has set up several committees but they have held few legally quorate (3 or more councillors) meetings.	All committees should be abolished. Task and finish groups can be set up where needed for projects.
GDPR	In one instance a member of the public was named in the minutes.	Please ensure that the "right to be forgotten" is adhered to.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policy reviews	The council does not appear to have reviewed and updated its data and HR policies in the year.	These should be checked and approved over the coming months.
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget setting	Now that the council accounts are running on Scribe, all budget monitoring and setting reports should be simpler to produce.	The software has ready made reports that allow comparisons. These should be used rather than any spreadsheets.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Allotments	Some of the allotments are not being cultivated in breach of terms and no deposits are held.	The council may wish to join the <u>National Allotment Society</u> to access extra guidance.
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 comply	with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the Council comply	with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	

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Registered in England No. 7871759

Director: Eleanor S Greene

	The records of the Council comply	with this test
J	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.	
	The records of the Council comply	with this test
K	Certified Exempt in prior year	
Not applicable to this Council		
L	Transparency Code	
	The records of the Council comply	with this test
M	Public Rights	
Members Interests	Some of the DPI forms include bank boxes.	Pleas ensure that all councillors include their home address and where "none" write such.
N	Publication of prior year AGAR	
	The records of the Council comply	with this test
O	Trust funds	
	The records of the Council comply	with this test
P	Borrowing	
	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