Do the Numbers Limited

7th June 2024

Katie Hughes, Clerk
Sopley Parish Council

Dear Katie,

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

Following my visit today, please find below the list of matters arising.

I found the records and systems of the council to be in significantly improved 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	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the Council comply	with this test
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
	The records of the council now	comply with this test
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Contingent liability	The council has been served with a s143 notice due to the Parish Hall parking area encroaching on the highway. This will need to be rectified in due course.	Once HCC have confirmed the rectification they require, costs and cost shares can be assessed and the issue appropriately dealt with.
Speedwatch	The council has not yet managed to set up a speedwatch team and the SID locations are not all working well.	Sopley might benefit from an average speed ANPR system as implemented by another parish council.
Policy updates	The council now has a complete set of policies, but not all properly reflect the underlying legislation.	Great care must be taken to ensure that copied policies are accurate – best practice example here
D	*The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
	The records of the council now	comply with this test
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
	The records of the council now	comply with this test
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
	Not applicable to this Council	
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
Clerk's back pay	The clerk has received the second tranche of back pay linked to missed contracted increments.	An annual minute to confirm the grade, rate of pay and any pension entitlement could be included at budget setting time.

H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the Council comply	with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Allotment deposits	A deposit from the new allotments was paid into a dormant bank account that was not included in the Scribe setup.	This account should be set up on Scribe and then the deposit recorded as of 1st April 2024
Bank statements	The Scribe bank reconciliation is properly in use, but bank statements are not being initialled.	It is good practice for each member of the council in turn to check the third party statements.
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	Several of the DPI forms have blank boxes and not all addresses have been entered. The forms on the Parish website do not match those at NFDC	Please could all members of the council review their forms for completeness. The council website should link to the NFDC page for clarity.
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*	
	The records of the Council comply	with this test

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,

[redacted]

Eleanor S Greene