

# Do the Numbers Limited

6<sup>th</sup> June 2023

Amy White, Clerk  
Highclere Parish Council

Dear Amy,

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

Following my visit with you 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>	
Charge card	The clerk regularly incurs expenses that might be better dealt with by having a council debit or charge card.	Bringing control over all spending inside the council reduces pressure on officers and enhances transparency.
Grants	The council has made several grants to Westridge during the year that do not appear to be supported by proper applications or minuted power.	It is a key part of control and accountability that all grants to external groups are based on evidenced need.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Internal audit report	It appears that the council only saw a summary of the report rather than the actual report.	Audit reports, in their original format, should be presented to members for review.
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 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>	
	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>	
	The records of the council	comply with this test
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>	

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Registered in England No. 7871759

Director: Eleanor S Greene

	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>	
AGAR approval	When the AGAR was approved, there was no clear minute of the sections. Please ensure that this year is done correctly.	Please ensure that approval of sections 1 and 2 and the IA outcomes and the public rights dates are each clearly shown.
<i>O</i>	<i>Trust funds</i>	
	The records of the council	comply with this test
<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