

Do the Numbers Limited

28th April 2023

Belinda Baker, Clerk
Stockbridge Parish Council

Dear Belinda,

Subject: Review of matters arising from interim 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>	
Project approvals	When quotes and projects are agreed, the total cost has not always been minuted.	It is essential that all unbudgeted commitments of public money are clearly specified.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
VAT 126 claims	The council has only been reclaiming VAT once a year, even when the recoverable amount is significantly higher than £100	Claims can be made as often as once a calendar month, so long as they are for over £100 (see the rules here)
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Website content	The contract terms with the web hosting company are unclear.	For data security, a clear contract should be in place and backups identified.
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>	
RTI submissions	Due to a change in computer during the year the full set of RTI returns was not available at year end.	The HMRC Basic tools should be backed up quarterly to ensure data security.
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>	
	The records of the council comply	with this test
K	<i>Certified Exempt in prior year</i>	

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Registered in England No. 7871759

Director: Eleanor S Greene

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>	
Public rights	When the AGAR is approved it is good practice to minute the Public inspection dates as a permanent record.	This should be done at the relevant meeting
Recording of meetings	It appears that an elected councillor is recording meetings. This is not permitted.	Only members of the public are entitled to record meetings as per the legislation
<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	
<i>P</i>	<i>Borrowing</i>	
	Not applicable to this council	

Pleas 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