

Do the Numbers Limited

7th May 2024

Katherine Horton, Clerk
Hawkleigh Parish Council

Dear Katherine,

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 of the council to be in very good 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 | <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> | |
| Financial Regulations | The updated Financial Regulations template is now available through HALC | It should be reviewed and adopted along with the other standard documents. |
| Payment approval | It is within the legislation to minute and approve all of the payments for the previous calendar month and match them to the month end bank balance. | Te council could move to a calendar month system, along with rotating which councillors do the checks, in the coming months. |
| 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 wit 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> | |
| Phone boxes | The council has taken over the ownership of two phone boxes but the re is no clear plan to make use of them in future. | Repair costs for such assets can escalate to a clear community benefit should be identified. |
| I | <i>Periodic Bank reconciliations were carried out during the year</i> | |

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Director: Eleanor S Greene

| | | |
|---------------|--|---------------------------------------|
| | The records of the council comply | with this test |
| <i>J</i> | <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 |
| <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> | |
| Public rights | It is good practice when minuting the approval of the AGAR to also include the dates of Public Rights. | This should be done from 2024 onwards |
| <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 | |

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