

Do the Numbers Limited

6th June 2023

Amy White, Clerk,
Ashmansworth Parish Council

Dear Amy,

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

Following my visits 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>	
Grants	Payments to outside bodies for other than services – s137 grants	Councils do not have the power to make donations. Grants can be provided to local groups organising events, but grant forms must be kept on file as evidence.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
	The records of the council	comply with this test
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>	
Precept approval	When the budget and precept were approved, the actual amount was not minuted.	Percentage rises are not useful metrics in small councils. The actual amount is the important figure.
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>	
Clerk handover	When the new clerk came into post there was no clear minute of the handover date and the rate of pay for the new clerk.	It is an essential control for members and the public to know who is being paid and how much.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset additions	The council has purchased a defibrillator but it is not clear where it will be located to ensure public access at all times.	Please ensure that the location is clearly minuted and recorded on the council website.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	

	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>	
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 period	When the AGAR is approved, it is good practice to also minute the date for public rights.	This should be done when the AGAR is approved.
<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