

# Do the Numbers Limited

16<sup>th</sup> May 2025

Victoria Richardson, Clerk  
Itchen Valley Parish Council

Dear Victoria,

## Subject: Review of matters arising from Internal Audit for 31 March 2025

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 2025](#)

| Test              | Matter arising  | Recommended Action   |
|-------------------|---|--|
| A                 | <i>Appropriate accounting records have been properly kept throughout the financial year</i>   |  |
| Payment listings  | The list of payments being approved is not included in the agenda or the minutes. Therefore there is no permanent record of what payments have been made. <i>(also raised last two years)</i> | The minute book needs to stand as a permanent long term record of all payments made and bank balances approved. Please update the files accordingly. |
| Grant application | The council does not have a currently published grant application form and policy.  | The council should adopt a <a href="#">best practice form</a> such as this without delay.  |
| 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 now  | 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>  |  |
| Risk assessment   | The council has not updated and approved its risk assessment during the year.   | This is both an annual requirement and best practice whenever the clerk changes.   |
| Policy reviews    | Following the change in clerk, all policies should be reviewed to ensure contact details and content are correct.   | A sample policy list can be found <a href="#">here</a> .   |
| D                 | <i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>                                     |  |
| Budget monitoring | The minutes state that budget monitoring has taken place, but no reports are in the minutes. <i>(also raised last year)</i>   | Please ensure that all financial and decision reports comprise part of the permanent minute record.  |
| 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>                              |  |

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Registered in England No. 7871759

Director: Eleanor S Greene

|                                      |  |   |
|--------------------------------------|--|---|
| Payroll transparency                 | It appears that the cost of wages has not been included in the payment list approved each month, contrary to FOIA  | The Scribe ledger system allows payroll codes to be marked as staff related and thus values merged for publicly posted payment reports.   |
| Payroll calculations                 | The reports supplied to and filed in the council records by the former payroll bureau were entirely inadequate for proving that the payroll totals matched the minuted approval by the council.        | The payslips and P45 and pension reports of the former clerk have been requested from the bureau. Care should be taken that HMRC regulations on 7 year retention of payroll records are followed from now on. |
| <i>H</i>                             | <i>Asset and investment registers were complete and accurate and properly maintained</i>   |   |
|                                      | The records of the Council comply  | with this test  |
| <i>I</i>                             | <i>Periodic Bank reconciliations were carried out during the year</i>  |   |
| Bank reconciliation and payment list | At no stage during the year was the bank reconciliation or complete list of payments approved into the minutes.<br><i>(also raised last year)</i>  | This is an essential control that should be minuted at every meeting.   |
| <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>   |   |
| DPI forms                            | Not all of the members have included their home address on the forms. Only the Monitoring officer can redact an included entry.  | Please ensure that <a href="#">WCC</a> are supplied with the complete forms and that the council website links to them.   |
| <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>   |   |
|                                      | 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

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