Do the Numbers Limited

12th June 2023

Richard Doughty, Clerk
Itchen Valley Parish Council

Dear Richard,

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	*Appropriate accounting records have been properly kept throughout the financial year*	
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.	The minute book needs to stand as a permanent long term record of all payments made and bank balances approved. Pleas update the files accordingly.
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Committees	It appears that some decisions taken at the F&GP committee are then duplicated at full council.	Reducing the number of committee meetings and clarifying the committee tasks will aid clarity.
Audit reports	Please ensure that and audit reports are taken to council for action.	The new external auditors will also issue a report.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
	The records of the Council comply	with this test
D	*The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
	The records of the Council comply	with this test
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
	The records of the Council comply	with this test
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
	Not applicable to this Council	
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
Ledger coding	With only one employee, it is not possible to keep the gross cost of employment confidential, however by posting the whole HMRC payment as one item, privacy over tax coding can be retained.	It may be worth merging some nominal codes to simplify and clarify the ledger.
H	*Asset and investment registers were complete and accurate and properly*	

	maintained	
	The records of the Council comply	with this test
I	*Periodic Bank reconciliations were carried out during the year*	
	The records of the Council comply	with this test
J	*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.*	
	The records of the Council comply	with this test
K	*Certified Exempt in prior year*	
	Not applicable to this Council	
L	*Transparency Code*	
	The records of the Council comply	with this test
M	*Public Rights*	
DPI forms	The link from the council website to WCC is broken.	Pleas repair it before approval of the AGAR.
Public rights	It is good practice to minute the period of public rights when approving the AGAR.	Please add this to the minuting of the approval
N	*Publication of prior year AGAR*	
	The records of the Council comply	with this test
O	*Trust funds*	
	The records of the Council comply	with this test
P	*Borrowing*	
	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,

[redacted]

Eleanor S Greene