

Do the Numbers Limited

29th May 2024

Liz Welch, Clerk
East Boldre Parish Council

Dear Liz,

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 systems and 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>	
	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>	
Post box replacement	During the year a post box was removed by BT and has not been replaced by Royal Mail.	The Ofcom publication confirming that the 98% of addresses is by postcode area, not nationally, can be found here
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Precept amount	When the budget was approved, the actual amount to be precepted was not minuted (also raised last year)	Please ensure that this is done in future.
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 were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council now	comply with this test
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>	

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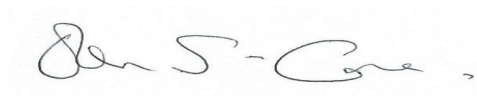
Director: Eleanor S Greene

	The records of the council	comply with this test
K	<i>Certified Exempt in prior year</i>	
	The records of the council	comply with this test
L	<i>Transparency Code</i>	
	The records of the council	comply with this test
M	<i>Public Rights</i>	
	The records of the council	comply with this test
N	<i>Publication of prior year AGAR</i>	
AGAR approval	When the AGAR was approved there was no clear minute of Section 1 and 2 and the IA report and the public rights dates. <i>(also raised last year)</i>	Please ensure that the 2024 approval is done in accordance with the requirements
O	<i>Trust funds</i>	
	Not applicable to this council	
P	<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