

Do the Numbers Limited

7th June 2023

Liz Welch, Clerk
East Boldre Parish Council

Dear Liz,

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

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 2023](#)

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>	
HR and data policies	The council does not appear to have checked that its Data and HR policies meet current best practice.	It is advisable to review one or two policies at each meeting to check that they match underlying legislation and latest advice.
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	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>	
HMRC basic tools	It appears that the software has become unstable due to crossover with former clerks.	It may be worthwhile doing a clean reinstall as at April 2023
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>	

	The records of the council	comply with this test
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
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.	Please ensure that the 2023 approval is done in accordance with PG2023
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