

Do the Numbers Limited
37 Upper Brownhill Road
Southampton, SO16 5NG

9th May 2022

Liz Welch, Clerk
East Boldre Parish Council
23 Careys Cottages
Brockenhurst
SO42 7TF

Dear Liz,

Subject: Review of matters arising from Internal Audit for 31 March 2022

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 2022](#)

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>	
	The records of the council	comply with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council	comply with this test
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>	
Former clerk's P45	This document should have been printed and filed immediately upon the staff change so that the PAYE records were complete.	In this instance, the delay caused no problems, but best practice should be followed where possible.
Pay terms and rate	When the new clerk was confirmed in post, there was no clear minute specifying hours, pay rate and pension status.	This should be done as part of budget setting and annually thereafter.

<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset register	The movement from last year to the draft AGAR for this year appears to have excluded the allotment fencing which is still in use.	The movement from one year to the next should be clearly calculated with reference to assets purchased (net value) and those disposed of.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Uncleared transactions	The 2022 Practitioners guide (link above) specifies that electronic payments should only appear on a bank reconciliation if scheduled in advance of the year end.	EBPC runs its accounts on an R&P basis without creditors or debtors. The guidance specified how this should be operated.
<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>	
	The records of the council	comply with this test
<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