

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

11th April 2022

Beverley Bridgman , Clerk
Greywell Parish Council
Chippington Cottage, Weston Road
Upton Grey
RG25 2RJ

Dear Beverley,

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

Following my visit with you today, please find below the list of matters arising. Please ensure that the issues raised are addressed in advance of approval of the AGAR

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 2021](#)

I found the records of the council to be in exemplary order.

| 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> | |
| Risk Assessment | The risk assessment document still shows as the author, a former clerk. | When the content is updated, the current clerk becomes the author. |
| Council computer | The records of the council are managed on the clerk's own laptop. | It would improve security and resilience if council records were held on a computer it owned. |
| D | <i>The 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> | |
| | The records of the council comply | with this test |

| | | |
|--------------------|--|--|
| <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> | |
| Savings Account | The councils savings account bears interest but it little used. | It may be worth holding the bulk of the councils funds in that account. |
| <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> | |
| | The records of the council comply | with this test |
| <i>L</i> | <i>Transparency Code</i> | |
| | The records of the council comply | with this test |
| <i>M</i> | <i>Public Rights</i> | |
| Member's DPI forms | A newly co opted member of the council has not included their home address on the DPI form. | After the election, all members should review their forms for completeness and accuracy. |
| <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