

Do the Numbers Limited

12th June 2024

Kirsty Shaw, Clerk
Wootton St Lawrence with Ramsdell Parish Council

Dear Kirsty,

Subject: Review of matters arising from Internal Audit for 31 March 2024

Following my review of the records today, please find below the list of matters arising.

AS requested last year,

Please ensure that this whole report is included in the Agenda pack for the June meeting and that the action list is minuted before Sections 1 and 2 of the AGAR are each approved by the council and the public rights date minuted and actioned.

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> | |
| Grants | The council made a grant to the village hall while having neither a grant form nor policy in place. This not good practice. | The council should urgently adopt and publish a grant application form such as this one . |
| B | <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i> | |
| Standard documents | The council does not appear to have reviewed and published the standard documents (fin regs, stand ords risk ass) in the year | This is an AGAR requirement and should be done without delay. PG2024 <i>(also raised last two years)</i> |
| Public participation | On occasion during the year, members of the public were named in the minutes. | This is Contrary to GDPR and should not be repeated. |
| Minute authorisation | Not all sets of minutes (September) have been properly signed. | Please ensure that all minutes are compliant before the AGAR is approved. |
| Audit reports | There is no evidence that the 2023 Internal Audit report was taken to council and actioned. | This is a legal AGAR requirement and should be clearly actioned in 2024. |
| C | <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i> | |
| Policies | Certain policies are an FOIA requirement <i>(also raised last two years)</i> | This council has all of the policies in a format that WSLRPC could adopt |
| D | <i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i> | |
| Budget | The council has precepted the same amount as the last three years with no evidence of a budget. | It is a legal requirement that the precept is based on an agreed budget, even for small authorities. |
| E | <i>Expected income was fully received, based on correct prices, properly recorded and</i> | |

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| | <i>promptly banked; and VAT was appropriately accounted for</i> | |
| Bank interest | Interest earned on the deposit account was not entered in the management accounts presented for audit. | A proper receipts and payments ledger should be kept throughout the year. |
| <i>F</i> | <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 | |
| <i>G</i> | <i>Salaries to employees and allowances to members we 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> | |
| | The records of the council now | Comply with this test |
| <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> | |
| Public rights period | The council does not appear to have minuted the Public Rights dates and the notice was not posted on the website – as required by the transparency code, Localism Act and Audit legislation | The council must ensure that it properly complies with the legislation around management of public money. Guidance is available from the external auditor. |
| <i>N</i> | <i>Publication of prior year AGAR</i> | |
| | The records of the council now | 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