

Do the Numbers Limited

30th November 2022

Simon Pritchard, Clerk
Milborne Port Parish Council

Dear Simon,

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

Following my visit to the office today, please find below the list of matters arising. I found the records of the council to be in good order and that the review went well.

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>	
Minute signing	Not all sets of full council minutes had been signed.	Please ensure that the minute template states "approved and signed" and that all sets are signed in advance of approval of the AGAR.
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 budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget approval	When the budget was approved, the amount to be precepted was not minuted and the budget calculation not included in the minutes.	Please ensure that the budget amount is always clearly minuted and key financial documents included in the permanent signed minute record.
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
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Proposed building	As part of a s106 arrangement, in due course the Council will receive a Community Hub building.	From the earliest stages of negotiation and design, reducing running costs and sustainability should be a focus for the council.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank balances	The bank balances are not being minuted and the statements not	The balance at the bank should form part of the permanent minute book

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	always checked by members.	record.
Payment list	The payment list is not included as a signed page of the minutes.	The list of payments should form part of the permanent legal record of the council.
<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>	
Restated balances	As a result of CIL and other income streams, the council has moved from R&P to I&E accounts.	After the initial switchover, the software should manage the new requirements.
<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>	
DPI forms	The Somerset Council links are not yet up to date.	The council should monitor overall compliance with DPI publication.
<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>	
No longer 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