

Do the Numbers Limited

2nd May 2024

Maxine Owen, Clerk
St Mary Bourne Parish Council

Dear Max,

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

Following my visit today, please find below the list of matters arising. I found the records and systems of the council to be in 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 2024](#)

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 detail	Minutes of the council record decisions and actions, not detailed coverage of public comments or discussion.	Shorter minutes will save officer time and add clarity.
Working parties	The minutes of working party reports are not always clear. The minuted decisions from the reports are all that needs to be minuted.	Each WP should provide a written report to go into the agenda pack with a clear list of recommended decisions to be made by the council at the meeting.
Committees	The council still has a finance committee that discusses decisions (such as the budget and risk assessment) that can only be taken by full council.	The usefulness of committees at SMBPC remains unclear
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 was approved by a committee but not by the full council.	Abolition of the committee will resolve this in future years.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Earmarked reserves	The council now has significant funds set aside for projects.	These reserves should be reviewed annually to ensure they remain valid.
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 we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	

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Registered in England No. 7871759

Director: Eleanor S Greene

Clerk's salary	When the clerk commenced in post, there was not a clear minute of hours, rate and terms.	At budget setting each year a clear minute and check of total payroll cost should be agreed.
Pension	It is a legal requirement that every employer offers staff access to a pension scheme, even if they might choose to opt out.	The council should set up a scheme with a provider such as NEST and bring its systems into compliance.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council now	Comply with this test
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Savings returns	The council has its reserves in accounts earning 1.3% and 2.6% all with Lloyds bank	Those finds that will not be utilised right away could be moved to a sector specific higher interest account such as the CCLA PSDF
<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>	
Councillor emails	Members of the council are still using personal email addresses rather than those run through the council website	This is contrary to the PG2023 statutory guidance and conflicts with ICO rulings.
<i>M</i>	<i>Public Rights</i>	
	The records of the council now	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>	
	The council is not a trustee of any	Charity
<i>P</i>	<i>Borrowing</i>	
	Not applicable to this council	

Please find enclosed my bill for the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene