

Do the Numbers Limited

14th May 2024

Roy Hamilton, Clerk,
Nursling and Rownhams Parish Council

Dear Roy,

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. The records were in good order. The website needs significant updating.

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>	
Scribe accounts	The council is now running Scribe, but not all reports and reconciliations are produced through it.	The spreadsheet should be fully retired from 1 st April 2024 and all records and reports produced from the software.
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 reviewed the Standing Orders and Fin Regs in the year but the web published ones do not appear to be current.	All web published policies should show approval date and match the most recent minutes.
Agendas and papers	The agenda papers that support decisions are not always uploaded to the website <i>(also raised last year)</i>	It is good practice to ensure that all papers used in meeting are available to electors.
VAT registration	The council is now registered for VAT but has not submitted the required returns during the year.	Please ensure that all VAT compliance is correct in advance of approval of the AGAR.
Village Hall extension	The council is taking advice about the appropriate VAT treatment of any investment in this project. <i>(also raised last year)</i>	The CIO that runs the hall and the Proper Officer should ensure that all decisions made are clearly minuted.
Co option	Members can ONLY be co opted to the council during a properly convened meeting. No decisions about membership can be made outside meetings.	The members and the proper officer must ensure that all future co options are carried out during a meeting in accordance with the legislation .
Committees	The council appears to have set up a committee to look at benches but no agendas or minutes have been published.	Please ensure that all working groups are correctly termed as such.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policies	The model publication scheme has	It is a legal requirement of the

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	been noted, but not turned into a working list of updated information. <i>(also raised last year)</i>	Freedom of Information act that the council complies with the publication code. It currently does not.
Risk assessment	The council does not appear to have reviewed and updated its risk assessment during the year, nor is it published on the website.	Please ensure that this is brought up to date as soon as possible.
Play area inspections	There is no evidence of review of regular play areas safety inspections for insurance.	If these are done, please minute by whom and what is found. If they are not, please arrange.
Data policies	The council does not appear to have any Data or HR policies increasing its risk profile.	Good practice examples of the key policies can be found here . They should be adapted and adopted.
<i>D</i>	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget setting	The minuted budget report does derive from the Scribe software.	Please ensure that all future budget monitoring and setting reports come from the software.
Reserves	The council holds substantial funds in earmarked reserves unchanged for several years, along with 9 months in general reserves, which is higher than best practice.	Please ensure that all reserves are reviewed at least twice a year and clearly minuted
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
VAT on adverts	During 2023/24, VAT of £1457 is due to HMRC from advertising income. In 2024/25, stall fees at the May Fair will also be subject to VAT.	Please ensure that all trading income is correctly coded, reported in a timely manner and paid to HMRC in accordance with the law.
<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>	
Clerks salary	The clerks annual pay rise was agreed but the SCP point was not minuted.	A clear minute of the current SCP and hours and pension entitlement should be done each year.
Change in proper officer	The clerk will be leaving during 2024/25. The replacement process should be timely and transparent.	Advice may be needed from HALC to ensure that the correct SCP point and hours are advertised.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset addition	During the year a new safety barrier was purchased for £2650	This should be added to the AGAR figure before it is approved.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Investment strategy	All councils with over £100,000 of funds are now required to have an investment strategy.	A good practice policy that can be adapted and adopted is here
<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>	
Accounting	Once the Scribe system is fully in	

software	use the council will comply.	
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this Council	
L	<i>Transparency Code</i>	
Website access	The Parish Council information is held on a website to which multiple groups appear to have edit access.	Great care must be taken that the Parish council information complies with legislation and GDPR requirements on public bodies.
M	<i>Public Rights</i>	
Members' DPI forms	It is a requirement that the council publishes DPI forms of members. <i>(also raised last year)</i>	The simplest method is to link to the TVBC monitoring officer site here
Public rights	When the AGAR is approved, (Internal Audit then Section 1 then Section 2) it is good practice to also minute the public rights dates.	Please ensure that the AGAR is approved in the correct page number order and the dates stated
N	<i>Publication of prior year AGAR</i>	
AGAR publication	It is a legal requirement that five years of AGAR forms are published on the website. <i>(also raised last year)</i>	In advance of approval of the AGAR, these forms should be uploaded, along with Internal Audit reports.
O	<i>Trust funds</i>	
	The records of the Council comply	with this test
P	<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