

Do the Numbers Limited

5th June 2024

Clair Wilkinson, Clerk
Great Bedwyn Parish Council

Dear Clair,

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

Following my visit with you today, please find below the list of matters arising.

I found the records and systems 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> | |
| Payment listings | The list of payments approved in the month was not always included in the signed minutes. | This is a key financial control and should always happen. |
| Grant application | The council has a policy but not a model form, which allowed a grant to be made to a charity whose records are not up to date. | The council should adapt and adopt a best practice 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> | |
| Minute authorisation | It is a legal requirement that every page of the minutes is initialled and the last page signed and dated. | The minute template should be updated to facilitate this. |
| Planning minutes | The minutes of planning meetings were not in the file at the time of audit. | <i>All signed minutes should be kept together to ensure a complete permanent record.</i> |
| 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 precept 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 we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i> | |
| Handyman | The council contracts a handyman who does not provide invoices in a format acceptable to HMRC. It appears that expenses are reimbursed in a manner more appropriate to an employee. | To comply with the badges of self employment the Handyman must produce proper invoices and buy their own materials. |

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Registered in England No. 7871759

Director: Eleanor S Greene

| | | |
|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------|
| <i>H</i> | <i>Asset and investment registers were complete and accurate and properly maintained</i> | |
| Asset addition costs | In some cases, the costs incurred by the handyman installing assets have been treated as an asset cost. This is not correct. | Only costs billed by the asset supplier should be included in the asset register. |
| <i>I</i> | <i>Periodic Bank reconciliations were carried out during the year</i> | |
| | The records of the Council 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> | |
| | 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> | |
| | The records of the Council 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> | |
| | 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