

# Do the Numbers Limited

23<sup>rd</sup> May 2024

Amanda Owen, Clerk  
West Dean Parish Council

Dear Amanda,

## 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.

This report is based on the improved standard of records and systems since the current Proper Officer has been in post.

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 authorisation	It is a legal requirement that every page of the minutes and the last page signed and dated by the chair.	Please update the minute template to provide clear areas for this control. In advance of approval of the AGAR, please ensure that all minute sets are compliant.
Annual meeting minutes	This set of minutes was not in the hard copy file at the start of the audit.	Members should ensure that the dates on all minutes they are signing form a complete consecutive record.
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 not reviewed or approved in the year.	This is an annual AGAR test and an essential control after a change in clerk.
D	<i>The 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 were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Change of clerk	A clear minute of the hours, rate and pension entitlement of the new clerk was not made.	It is good practice to clearly minute the cost of wages each year and whenever staff change.

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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>	
	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 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 now	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 now	comply with this test
<i>M</i>	<i>Public Rights</i>	
Members' DPI forms	Not all members of the council have not included their home address on their DPI	Please ensure that all members completely and accurately fill out the declarations.
<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>	
	The records of the council comply	with this test
<i>P</i>	<i>Borrowing</i>	
	The records of the council comply	with this test

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