

**Do the Numbers Limited**  
**37 Upper Brownhill Road**  
**Southampton, SO16 5NG**

3<sup>rd</sup> April 2023

Brendan Gibbs, Clerk  
Bramdean and Hinton Ampner Parish Council

Dear Brendan,

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

Following my visit with you today, please find below the list of matters arising. I found the records of the council to be in good order.

This list is long – as is usual in the first year that I work with a council, but it should be possible to address all of the issues raised in the coming months.

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](#)

<b>Test</b>	<b>Matter arising</b>	<b>Recommended Action</b>
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Grants process	The council appears to have no transparent grant making process, form or policy.	A system, <a href="#">based on this</a> should be adopted and published
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Standing Orders	The council does not have a web published set or appear to have recently reviewed its standing orders.	The model set should be adopted without delay and appropriately published.
Financial regulations	The council does not have a web published set or appear to have recently reviewed its standing orders.	The model set should be adopted without delay and appropriately published.
Risk Assessment	The council does not have a web published set or appear to have recently reviewed its standing orders.	The model set should be adopted without delay and appropriately published.
Minute approval	Not all pages of the minutes from 2022 have been initialed, as required by LGA 1972	Please ensure that all minutes are properly approval in advance of AGAR approval
Meeting attendance	It is a legal requirement to list those councillors present or absent from each meeting.	Please ensure that the correct minute template is applied to every meeting of the council.
Committees	It does not appear that the staffing committee has met in the year.	It should be disbanded.

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Director: Eleanor S Greene

	The Recreation Committee meets on the same day as full council. It is unclear why two meetings are needed.	The members should consider merging this committee back into full council.
VAT reclaim	It is unclear when a VAT126 was last submitted. It also appears that entries in the VAT column do not always match supplier invoices.	Prior year cash books should be reviewed and corrected and then a VAT 126 to 31 March 2023 submitted.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Insurance policy	The 2022 insurance policy was paid by the former clerk.	The council should have a clear calendar of what bills are due when.
Risk review	The council does not appear to have carried out a risk assessment of its activities.	Once the model policy has been adopted, members should check it to be updated in six months.
Employment and safety policies	The council does not appear to have reviewed or published any of the standard policies.	These documents protect the clerk and the members and should be adopted during 2023.
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 we 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>	
Asset register	There is no evidence of an up to date asset register that matches the AGAR figures or complies with the Transparency Code.	Members should review the existing records and insurance schedule to bring the register up to date for the current clerk
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
J	<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>	
Expenses payments	Where costs have been incurred by members and the clerk, the cash book does not clearly record exactly what was spent and how much VAT was included therein.	Please ensure that a standardised expense claim form is adopted to allow transparency of spending.
K	<i>Certified Exempt in prior year</i>	
	The records of the council comply	with this test
L	<i>Transparency Code</i>	
Council website	There are significant gaps in the information set on the website.	Members should use the <a href="#">checklist here</a> to support the clerk in finding

		the required information.
<i>M</i>	<i>Public Rights</i>	
Public Rights	The council does not appear to have minuted or web published the notice of public rights.	When the AGAR is approved, the dates should be minuted and the notice web published.
<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