

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

4th April 2024

Brendan Gibbs, Clerk
Bramdean and Hinton Ampner Parish Council

Dear Brendan,

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 of the council to be in reasonable 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>	
Grants process	The council appears to have no transparent grant making process, form or policy. <i>(also raised last year)</i>	A system, based on this 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. <i>(also raised last year)</i>	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. <i>(also raised last year)</i>	The model set should be adopted without delay and appropriately published.
Audit report	There is no evidence that the council reviewed and agreed an action plan on the Internal Audit report from last year.	The council will also have an external audit report this year. Both should be fully enacted without delay.
VAT reclaim	No VAT126 has been submitted since December 2021, 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 2024 submitted. <i>(also raised last year)</i>
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk review	The council does not appear to have carried out a risk assessment of its activities. <i>(also raised last year)</i>	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. <i>(also raised last year)</i>	These documents protect the clerk and the members and should be adopted during 2024.
D	<i>The budget resulted from an adequate budgetary process, progress against the</i>	

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Director: Eleanor S Greene

	<i>budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council comply	with this test
<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>	
	The records of the council comply	with this test
<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>	
Clerk's salary	The clerk's salary was not minuted in the year and it is unclear whether the pay award was applied.	The level of clerk's remuneration should be minuted every year.
<i>H</i>	<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. <i>(also raised last year)</i>	Members should review the existing records and insurance schedule to bring the register up to date for the current clerk
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank statements	It does not appear that members are checking the third party bank statement back to the spreadsheet figure.	Please could the bank balance be minuted at every meeting and the bank statement be physically checked by members.
<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>	
	The records of the council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
Council website	There are significant gaps in the information set on the website. <i>(also raised last year)</i>	Members should use the checklist here to support the clerk in finding the required information.
<i>M</i>	<i>Public Rights</i>	
Public Rights	The minutes did not include the dates of public rights.	When the AGAR is approved, the dates should be minuted.
<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. BDO will bill you £210 in due course. If either you or your members have any queries, please do not hesitate to contact me.
Regards,

 , Eleanor S Greene

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