

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

5<sup>th</sup> April 2023

Kate Egan, Clerk  
 Ashwick Parish Council

Dear Kate,

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

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

I found the records of the council to be in very 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 2023

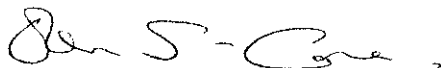
<b>Test</b>	<b>Matter arising</b>	<b>Recommended Action</b>
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Payment listing	It is not a requirement that every invoice is signed by councillors, but as the listing in the minutes then becomes the payment listing, it must be full and complete.	Please ensure that the payment listing in the minutes can be tracked exactly back to the bank statement.
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 approval	It is a legal requirement of LGA72 that the final page of each set of minutes is dated when approved.	Please could the approval dates be added to all sets of minutes in advance of AGAR approval.
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 were 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>	
	The records of the Council comply	with this test
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>	
	The records of the Council comply	with this test
K	<i>Certified Exempt in prior year</i>	
	The records of the Council comply	with this test
L	<i>Transparency Code</i>	
	The records of the Council comply	with this test
M	<i>Public Rights</i>	
Members' DPI forms	Mendip Council ceased to exist a few days ago. The link to Parish DPI forms is not clear on the new Somerset website	Please could the Somerset Monitoring Officer provide the parish with the updated link.
Changes in membership	Plas ensure that every change in membership – resignation or co option is clearly minuted.	The names of all leaving and joining councillors should be included in the minutes.
N	<i>Publication of prior year AGAR</i>	
	The records of the Council comply	with this test
O	<i>Trust funds</i>	
	Not applicable to this Council	
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