

# Do the Numbers Limited

18<sup>th</sup> April 2023

Lisa Walker, Clerk  
Rowlands Castle Parish Council

Dear Lisa,

## Subject: Review of matters arising from interim 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 excellent 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](#)

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>	
Accounting software	As the council expands, getting nearer to the £200,000 I&E limit, the current spreadsheet will add risk and create limitations.	The council should look at sector specific software such as <a href="#">Scribe</a> or <a href="#">Rialtas</a> for future years.
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 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>	
Pension deductions	It would appear that employee pension deductions are calculated after tax rather than before. It is unclear whether this was the intention of the scheme.	The Proper Officer and Chairman should review the scheme basis and ensure that it was set up as planned and determine whether a change in basis for 2023/24 might benefit employees.
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>	
Unpaid invoices	The council keeps its records on an R&P basis but includes in the cashbook items for which FPS payments have been planned but not made. This is not compliant with the	R&P accounts will by their nature often be out of kilter with the date to which invoices refer. As the council grows it may need to switch to IE which would make the treatment of

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Director: Eleanor S Greene

	updated guidance.	year end bills correct.
<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>	
Councillor emails	The guidance regarding councillors using emails under control of the proper officer has been updated in PG2023	The council should actively look at moving to standardised emails to which the clerk could provide ICO access if it became necessary.
<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>	
	The records of the council comply	with this test
<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