

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

24th May 2022

Jacqui Letsome, Clerk
Burghclere Parish Council
Portal Hall, Church Lane
Burghclere
RG20 9HX

Dear Jacqui,

Subject: Review of matters arising from Internal Audit for 31 March 2022

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

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 2022](#)

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 signing	The minutes of the May 2021 meeting are not signed.	Please ensure that this is done in advance of approval of the AGAR
Committees	Committees are required to produce public agendas and minutes and have meetings open to the public.	For a council the size of BPC, advisory working groups reporting to full council meetings will be more practical
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>	
Litter warden salary	The standing order payment to the litter warden is set up for an incorrect amount that necessitates monthly repayments.	Moving to normal FPS will simplify and clarify the transactions of the council.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Play area	This project is not being managed in	Please ensure that all quotes are

project	a transparent manner. It does not appear that quotes and adjustments are being approved by full council (as per the legislation) and the total cost has not been minuted.	requested by and sent to the proper officer, to be assessed by the full council at an open meeting. The total planned cost should be clearly minuted.
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>	
Not applicable to this council		
L	<i>Transparency Code</i>	
	The records of the council comply	with this test
M	<i>Public Rights</i>	
	The records of the council comply	with this test
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