

Do the Numbers Limited

15th April 2024

Lisa Walker, Clerk
Rowlands Castle Parish Council

Dear Lisa,

Subject: Review of matters arising from interim 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 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 2024](#)

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	The play area project to the council well over the £200k limit and although this was a one off, the activities are now too complex for the spreadsheet.	Scribe has been purchased and will be brought into use as from 1 st April 2024
Financial regulations	The council currently has Standing Orders and Financial Regulations as a single document even though the models are issued on different timescales.	The new model financial regulations will be published in time for the May meeting. They should then be adopted along with the model standing orders.
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>	
	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</i>	

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Director: Eleanor S Greene

	<i>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 statutory guidance regarding councillors using emails under control of the proper officer has been further updated in PG2024	All emails used for council business should be linked to the council's domain name and stored on the council server.
<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>	
Recreation ground	The recreation ground is run by the CIO and thus its lettings are outside the scope of VAT.	Even if the council ran the ground, since the Chelmsford ruling , VAT would not be applied.
<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