

Do the Numbers Limited

6th June 2023

Amy White, Clerk
East Woodhay Parish Council

Dear Amy,

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

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>	
Grant making	The council appears to have made grants and donations in the year for which it does not have the power. Councils may not donate to individuals. Councils may not pay for church repairs. All grants should be supported by a complete application form and the organisation's accounts.	Please ensure that every application for a grant from an external body is properly evidenced and complies with the legislation.
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 reports and papers	The printed minute set includes hyperlinks to relevant reports. These do not work on the printed page and will not work if ever the website is reorganised.	While hyperlinks are more efficient for the website, the paper set of documents must be complete and time resilient.
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>	
Budget reports	The budget reports of the council are very detailed, resulting in a lack of clarity.	A council the size of EWPC will need to carry out budget monitoring at most quarterly.
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>	
Footpaths project	It appears that members are seeking quotes and information for a project	Please ensure that all quotes and tenders are addressed to the proper

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Director: Eleanor S Greene

	that may take place on private land. Great care must be taken that the project falls fully within The Highways Act 1980 s43	officer and that the planned costs and terms of any project are minuted at an early stage.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council	comply with this test
<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>	
	The records of the council	comply with this test
<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