

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

5th April 2023

Kate Egan, Clerk
 Stoke St Michael 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

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Grant application form	It appears that grants have been given to charities that are not up to date with their legal compliance. Grants may not be made for projects and activities that have already taken place.	All grant applications should be supported by inspected accounts, and filing history checked on the <u>Commission website</u> .
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
	The records of the Council comply	with this test
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>	
Burial records	The clerk is now managing the burial records but it appears that there have been lapses in prior years.	The council should monitor any subsequent activity on the plots where records are poor and ensure completeness of income where possible.
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>	

Gifted assets	Pleas ensure that all gifted assets are recorded at a value of £1 to ensure completeness of the record.	Those buildings for which the Council is only the trustee of the land beneath them can remain at zero.
<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>	
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.
<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>	
	Not applicable to this Council	
<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