

Do the Numbers Limited

9th April 2024

Kate Egan, Clerk
Stoke St Michael Parish Council

Dear Kate,

Subject: Review of matters arising from Internal Audit for 31 March 2024

Following my visit today, please find below the list of matters arising. I found the records of the council to be in 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 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>	
Minute dates	The minutes of the AGM were signed showing the wrong year. This cannot now be changed.	Members must make sure that they check the minutes thoroughly before approval.
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>	
	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>	
Contract approval	A three year grounds maintenance contract was agreed with no minuting of total value or evidence of three quotes being sought in accordance with Financial Regulations	Great care must be taken on multi year contracts. When the new model Fin Regs are issued later this month, they should be adopted and applied.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank statement approval	The council now has two bank accounts. It is therefore essential that the spreadsheet balances are checked back to the third party	All members in turn should initial both bank statements back to the reconciliation

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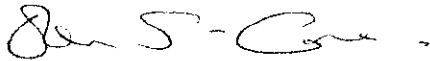
Director: Eleanor S Greene

	statements regularly.	
J	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.	
	The records of the Council comply	with this test
K	Certified Exempt in prior year	
	Not applicable to this Council	
L	Transparency Code	
	The records of the Council comply	with this test
M	Public Rights	
	The records of the Council comply	with this test
N	Publication of prior year AGAR	
	The records of the Council comply	with this test
O	Trust funds	
	Not applicable to this Council	
P	Borrowing	
	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