

Do the Numbers Limited

26th April 2024

Belinda Baker, Clerk
Stockbridge Parish Council

Dear Belinda,

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.

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 detail	Parish council minutes are to record decisions, contracts and outcomes of a Government body not discussion debate and community information	The council should actively move towards brief factual minutes with as little commentary as possible of the personal disagreements within the community.
Recorded votes	Unless a member of the council requests a recorded vote in advance, such detail need not be minuted.	Where the whole council agrees without the need for a show of hands, 'nem con' is appropriate.
Legal powers	Councils may only carry out activities for which they have the legal power. Any and all works for and to the benefit of private landowners are not council business.	The Proper Officer should have access to a copy of the Yellow Book - 11 th edition or later Every councillor should regularly appraise themselves of the powers published here
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>	
Transferred assets	Transferred assets such as the former WorkHouse site should be recorded in the register at £1	Going forwards, insurances relating to transferred assets need to be taken into account.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	

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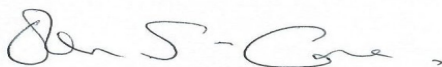
Director: Eleanor S Greene

Savings account	The council is in the process of setting up a savings account	Three months money should be kept in the current account, the rest bearing interest.
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>	
Public rights	When the AGAR is approved it is good practice to minute the Public inspection dates	Te dates should be minuted and the form uploaded with the AGAR
DPI forms	Due to the significant changes in membership in the year, not all members have up to date forms (clearly showing their home address and landholdings) on the SPC and TVBC websites.	In advance of approval of the AGAR, please could each member check that their DPI forms are complete and correctly published.
Member emails	It is now a statutory requirement (para 1.26) that members use council not personal emails.	Please ensure that council matters are only carried out using the council email addresses issued.
N	<i>Publication of prior year AGAR</i>	
AGAR publication	It is a legal requirement that 5 years of full AGAR forms are web published.	Once the 2024 return is online and 2019 onwards remain, this regulation will be complied with.
O	<i>Trust funds</i>	
	Not applicable to this council	
P	<i>Borrowing</i>	
	Not applicable to this council	

Pleas 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