

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

24th May 2022

Sadie Owen, Clerk,
Ashmansworth Parish Council
2 Arkwright Close,
The Mount
Highclere,
RG20 9PD

Dear Sadie,

Subject: Review of matters arising from Internal Audit for 31 March 2022

Following my visits 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>	
	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>	
Standard documents	It is an AGAR test that the standard documents are reviewed in the year (Stand Ords, Fin Regs, Risk Ass, Asset Reg). This was not done.	Please ensure that a review of each document is included in the annual calendar, as well as a check for updates.
Public attendance	The minute template does not include the numbers of public attending meetings, even if none.	It is good evidence of democracy to highlight public engagement with meetings.
GDPR	The council has been reviewing its email archive, but the risk of SAR under GDPR means that it is better to only keep what is valid.	The GDPR requirements are here and all electronic storage should be assessed according to them.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk Assessment	The risk assessment was not reviewed and ratified during the year.	Please ensure that this is done each year.
Policies	It is good practice to review all policies during the year to ensure that they match current guidance.	Adding one or two policy reviews to each meeting makes the job feasible.
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>	
Asset additions	Please ensure that the cameras are added to the register and properly insured – particularly if they were to be hired out to neighbouring councils.	It is worth checking the register against the insurance schedule regularly.
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 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>	
	The records of the council	comply with this test
N	<i>Publication of prior year AGAR</i>	
	The records of the council	comply with this test
O	<i>Trust funds</i>	
	Not applicable to this council	
P	<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