

Do the Numbers Limited

16th May 2024

Caroline Weston, Clerk
Little Coxwell Parish Council

Dear Caroline,

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 and systems of the council to be in excellent 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 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>	
	The records of the council now	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>	
Email list	The council operates an email list, managed by the clerk, whose GDPR compliance is unclear.	Using software such as <u>Mailchimp free</u> will simplify and clarify this matter.
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Reserves	The reserves of the council, even after allowing for planned projects, are significantly higher than the guidance of 12 months precept. However the small values involved should be taken into account.	The council needs to balance resilience and the sunk cost to residents. A general reserve of around 24 months precept could be deemed prudent.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	Not applicable to this Council	
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>	
	Not applicable to this Council	
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the Council comply	with this test
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>	
Recreation	The council has for many years	It would appear that this plan is likely

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Registered in England No. 7871759

Director: Eleanor S Greene

ground lease	been trying to arrange a long term lease with the district council to allow better management of the recreation ground.	to start moving forward in 2024/25
K	<i>Certified Exempt in prior year</i>	
	The records of the Council comply	with this test
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