Do the Numbers Limited 37 Upper Brownhill Road Southampton, S016 5NG 3rd April 2023

Brendan Gibbs, Clerk Olivers Battery Parish Council

Dear Brendan,

Subject: Review of matters arising from Internal Audit for 31 March 2023

Following my visit with you 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 <u>Audit and Accounts Regulations 2015</u> and the guidance and instruction in the <u>Practitioners Guide 2023</u>

Test	Matter arising	Recommended Action	
A	•		
	Appropriate accounting records have been properly kept throughout the financial vear		
	The records of the council comply	with this test	
В	This authority complied with its financial re	egulations, payments were supported by	
	invoices, all expenditure was approved and VAT appropriately accounted for		
Working	Working parties have no power to	The terms of reference of all working	
parties	commit the council to expenditure.	parties should be reviewed and	
	They have no power to purchase	updated to ensure compliance with	
	assets costing over £500 with no	legislation.	
	prior minute reference or approval.		
Minute detail	The minutes of the council are very	As per LCA 13 th Edn Para 7.39	
	long and include multiple items that	Minutes are formal records of official	
	are information or repetitions of past	acts and decisions. They should not	
	decisions as well as details of	include discussion and should be	
	discussion.	short to aid clarity and accuracy.	
С	1	ks to achieving its objectives and reviewed	
	the adequacy of arrangements to manage these		
Risk	The council has not updated its risk	This is always good practice and	
assessment	assessment since the change in	should be done in advance of	
	clerk.	approval of the AGAR.	
Policies	Some of the policies of the council	It is good practice to review a couple	
	have not been reviewed recently.	at each meeting in rotation.	
Social Media	A Facebook page was set up for the	Please could the council bring all	
Accounts	council in 2022 but it is unclear who	accounts under current officer	
	has administrator rights.	control or delete them.	
D	The budget resulted from an adequate budgetary process, progress against the		
	budget was regularly monitored, the reserves were appropriate		
	The records of the council comply	with this test	
E	Expected income was fully received, based on correct prices, properly recorded an		
	promptly banked; and VAT was appropriately accounted for		
_	1 2	with this test	
F	Petty cash payments were properly supported by receipts, all petty cash was		
	approved and VAT appropriately accounted	tu 101 	
6	Not applicable to this council	mombers we noid in secondaries with this	
G	Salaries to employees and allowances to members we paid in accordance wit this		

EleanorGreene@DoTheNumbers.uk

Director: Eleanor S Greene

Registered in England No. 7871759

Asset additions An item purchased in the year had not been added to either the asset register or the insurance schedule at the start of the review. (also I Periodic Bank reconciliations were carried out during the year Payment During the clerk handover, it appears that not all payments were minuted and sometimes descriptions did not make it clear what was being purchased. J Accounting statements prepared during the year what was being purchased. Lease The council is in negotiation with the city council about a possible land land transfer. K Certified Exempt in prior year Not applicable to this council L Transparency Code The records of the council comply Public Rights Web Public Rights The 2021/22 form was not uploaded publication of AGAR Not applicable to this council F Borrowing A in tiem purchased in the year had not been added to either the asset register or the insurance schedule actored when we beite. Care should be taken to update both records whenever items that will need insurance cover are purchased. Care should be taken to update both records whenever items that will need insurance cover are purchased. Care should be taken to update both records whenever items that will need insurance cover are purchased. Care should be taken to update both records whenever items that will need insurance cover are purchased. Please ensure that a full calendar month of payments is approved at each meeting and reimbursement of expenses clearly states who and what. I Please ensure that of purpary and what. Accounting statements prepared out during the year were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and each meeting and reimbursement of expenses clearly states who and what. I the statement of purpary ear were prepared on the correct accounting basis, agreed to the cash book, supported by an adequate audit trail and options are correctly handled. It may be worth OBPC paying for specialist advice to ensure all options are correctly handl		authority's approvals, and PAYE and NI re	equirements were properly applied
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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