Do the Numbers Limited

24th April 2025

Brendan Gibbs, Clerk
Olivers Battery Parish Council

Dear Brendan,

Subject: Review of matters arising from Internal Audit for 31 March 2025

Following my review of the records provided to me, 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 2025

Test	**Matter arising**	**Recommended Action**
A	*Appropriate accounting records have been properly kept throughout the financial year*	
Debit card	The council has opened but not yet brought into use a bank account with a debit card facility.	The financial regulations may need to be updated to take this into account. *(also raised last year)*
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Standard documents	The council did not review the Standing Orders in the year. *(also raised last year)*	It is best practice to ensure that any changes or updates are noted each year.
AGAR dates	The dates minuted for the AGAR in 2024 were incorrect.	Great care should be taken that the minutes reflect the current year.
VAT reclaim	The VAT126 form has not been submitted for the year	VAT should be reclaimed at least annually. *(also raised last year)*
Internal audit report	The 2024 report was taken to council but no actions agreed.	Pleas ensure that this report is actioned in its entirety.
Hyperlink reports	Some of the reports to council have not been filed with the minute set.	Hyperlinks do not work on paper or archive minutes. Please ensure that the master legal record of the council Is complete.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Policies	Some of the policies of the council have not been reviewed recently. *(also raised last two years)*	It is good practice to review a couple at each meeting in rotation.
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 and promptly banked; and VAT was appropriately accounted for*	
	The records of the council comply	with this test
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
	Not applicable to this council	
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
Locum clerk	The dates for which the locum clerk	All changes in officer roles should be

	was the RFO were not minuted.	clearly minuted.
Wages totals	The Scribe ledger has been set up to iexclude PAYE from the cost of wages.	Before the AGAR is approved, please ensure that box 4 adds up to the correct amount.
H	*Asset and investment registers were complete and accurate and properly maintained*	
Asset additions	The council has had significant asset additions in the year. *(also raised last year)*	The whole asset register should be entered onto the new Scribe software to agree back to the AGAR.
Asset register	The asset register is not on the website or in Scribe	To comply with FOIA, please ensure that the asset register is uploaded when the AGAR is approved.
I	*Periodic Bank reconciliations were carried out during the year*	
Payment listings	The Payment listings have not been included in the minutes for most of the year.	Please ensure that the list of payments is clearly minuted every month.
Bank reconciliation	The list of reconciled bank balances has not been minuted for most of the year.	Pleas ensure that the Scribe summary is included in the minutes every month
Bank statements	There is no evidence that members in rotation have been checking the bank statement to the cashbook.	Pleas ensure that this is done every month from now on.
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*	
Web documents	Several required disclosures are not on the website.	See points made elsewhere in this report.
M	*Public Rights*	
Members DPI forms	A councillor who was co opted in May 2024 has still not filed their DPI form with the Monitoring Officer.	All forms should be completed and submitted promptly.
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

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Registered in England No. 7871759 Director: Eleanor S Greene