Do the Numbers Limited

22nd May 2024

Joanna Tester, Clerk
West Meon Parish Council

Dear Jo,

Subject: Review of matters arising from Internal Audit for 31 March 2024

Following my visits with you today, please find below the list of matters arising. I found the records and systems to be in much improved 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 2024

Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the council now	comply with this test
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Non decision minutes	The minutes of the council include multiple items on which the council cannot decide. There is also more detail than adds to long term transparency.	The council is a government body with a paid proper officer. Minutes should focus on decisions within its powers.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Policies	The council has some policies that are not within its powers and in other places contradictory (eg overnight parking at the Village Hall)	Best practice should be sought for a coherent usage policy for the whole recreation ground and car park. This should then be adopted.
D	*The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
Reserves	The level of reserves held by the council is significantly above best practice.	The council should actively seek to bring projects forward to benefit precepted residents.
Budget monitoring	Quarterly financial reports are not included in the permanent minute record.	All budget reports should be kept to support the minutes.
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
Land rental income	The council is owed peppercorn rents from the Village Hall and the Rifle club which have not been received for several years.	The arrears should be settled and then the payments collected annually in conjunction with the lease/agreements issue
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*	

eleanorgreene@dothenumbers.uk