Do the Numbers Limited

2nd April 2024

Laura White, Clerk
Western Valley Parish Council

Dear Laura,

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

Following my visit with you today, please find below the list of matters arising.

The first meeting of the council was in June 2023 and the progress towards proper governance and compliance is excellent.

The council is on a sound footing for future growth. I found the records and systems of the council to be in very 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 2024

Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the council 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*	
Minute approval	The December minutes of the council had not been signed at the time of audit.	Please ensure that all minutes, including March, are approved before the AGAR is signed.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
	The records of the council comply	with this test
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*	
PAYE deductions	The clerk has more than one employment and may be able to adjust PAYE coding to save WVPC having to make HMRC payments.	The clerk can look at this once the new tax year starts.
H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the council	comply with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Bank	There is no evidence that members	Please could each member of the

statements	of the council are checking the ledger balance back to the third party statement on a regular basis.	council, in rotation, physically initial that the bank statements match the Scribe ledger.
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*	
	The records of the council comply	with this test
M	*Public Rights*	
Noticeboard	It is a legal requirement that meeting summons and public rights notices are posted on a physical, publicly available noticeboard. The board used by the council is not always available to the public.	In advance of the period of public rights, please could the council ensure that a noticeboard is in place.
N	*Publication of prior year AGAR*	
	Not applicable to this council	
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