Do the Numbers Limited

8th May 2025

Elizabeth Billingham, Clerk
Hursley Parish Council

Dear Elizabeth,

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

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

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*	
Clerks expenses	The clerk has incurred significant expenses on her own card that can wait two months to be reimbursed. This is not a reasonable burden on the proper officer.	The council could look at the Lloyds multipay card that can be linked to the Unity Trust account *(also raised last year)*
Grant application	The grant application form and policy are not published on the council website	These should be uploaded and included on the new website. *(also raised last year)*
Accounting software	The spreadsheet operated by the clerk is becoming cumbersome and thus the risk of errors is increased.	Sector specific software such as Scribe or Parish Accounts would pay for itself in officer time saved
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Standard documents	Standing Orders, Financial regulations, risk assessment and asset register were approved n 2024 but are not on the new website	Before closing down the old website please ensure that all categories of information have been transferred and updated.
Public session	Members of the public have been named in the minutes, which is not in accordance with GDPR practice. *(also raised last year)*	Please ensure that all resident names are removed from the minutes before they are signed.
Audit reports	It is good practice to publish all reports and management letters from internal and external auditors along with any action plan.	Please ensure that such reports are included on the new website and action plans minuted from 2024. *(also raised last year)*
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Risk assessment	The document on the website does not appear to be the most recently approved. *(also raised last year)*	Please ensure that all documents are up to date. Web publishing review dates can be useful.
D	*The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
Reserves	The reserves of the council are now below best practice, reducing resilience.	A clear budgeting process to ensure that properties can be maintained should be agreed.
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 now	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*	
Clerks salary	When the clerk received the NJC award, no clear minute of terms was made.*(also raised last year)*	It is good practice to clearly minute employee terms – including pension – annually.
LGPS contributions	The council has been paying in to the LGPS but the clerks scheme does not appear to be properly linked. *(also raised last year)*	This should be closely monitored by the council until all funds are allocated to the correct LGPS section.
H	*Asset and investment registers were complete and accurate and properly maintained*	
Asset register	The asset register is not published on the website *(also raised last year)*	This is good practice and should be included on the new site.
I	*Periodic Bank reconciliations were carried out during the year*	
Lloyds accounts	The council holds three bank accounts increasing risk and signatory compliance issues.	Merging the non interest bearing accounts would simplify governance.
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*	
	All matters covered elsewhere in	this report
M	*Public Rights*	
Members DPI forms	The council had an election in 2023 but the DPI forms of all members have not been updated.	The council website should link to this page and all DPI forms properly updated n the new website.
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