

Do the Numbers Limited

9th May 2023

Deborah Drodge, Clerk
Denny Lodge Parish Council

Dear Deborah,

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

Following my visit today, please find below the summary of testing results.

I found the systems and records of the council to be in exemplary 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 2023](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council	comply with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
	The records of the council	comply with this test
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council	comply with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council	comply with this test
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the council	comply with this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this council	
G	<i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council	comply with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Clerk succession	The clerk is currently working her notice.	It is the responsibility of the members of the council to recruit a new proper officer of the council.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council	comply with this test
J	<i>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.</i>	
	The records of the council	comply with this test
K	<i>Certified Exempt in prior year</i>	
	The records of the council	comply with this test
L	<i>Transparency Code</i>	

	The records of the council	comply with this test
<i>M</i>	<i>Public Rights</i>	
	The records of the council	comply with this test
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply with this test.	
<i>O</i>	<i>Trust funds</i>	
	Not applicable to this council	
<i>P</i>	<i>Borrowing</i>	
	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