

Do the Numbers Limited  
37 Upper Brownhill Road  
Southampton  
SO16 5NG

12<sup>th</sup> May 2022

Janet Stanton, Clerk  
Fleet Town Council  
The Harlington Centre  
Fleet,  
GU51 4BY

Dear Janet,

**Subject: Review of matters arising from Internal Audit for 31 March 2022**

Following my visits to the office today and earlier in the year, please find below the list of matters for potential further improvement. I found the records of the council to be in extremely good order and that the review went well.

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 2022](#)

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>	
Agenda papers	It is not a requirement for lists of receipts to be published in the agenda packs. <b>Also raised in October</b>	The paper pack can be reduced by the removal of these pages.
Standard documents	The adapted Standing Orders and Financial Regulations of the council are not in agreement with the latest models.	The current model documents should be adopted and then amended from that point.
Minute approval	Not all sets of March minutes had been signed as at the date of audit.	Please ensure that this is complete in advance of AGAR approval
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk Assessment	The risk assessment that supports the risk management policy is not on the main website.	The annually approved risk register should be clearly published.
The records of the council comply with this test.		
D	<i>The 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>	

Overdue debts	Certain venue users are being very slow in paying their bills.	The council should publicly minute bad debts on a quarterly basis.
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
The records of the council comply with this test.		
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Officer changes	During the audit season, both the RFO and Proper officer are retiring. This adds to the overall risk of the council.	Great care should be taken to ensure continuity of information and records access while the new postholders settle in.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset register	The fixed asset register of the council is now an up to date and accurate record.	To assist its maintenance, it may be worth adding the Fixed Asset module to Rialtas.
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>	
Not applicable to Fleet Town Council		
L	<i>Transparency Code</i>	
The records of the council comply with this test.		
M	<i>Public Rights</i>	
The records of the council comply with this test		
N	<i>Publication of prior year AGAR</i>	
The records of the council comply with this test.		
O	<i>Trust funds</i>	
Not applicable to Fleet Town Council		
P	<i>Borrowing</i>	
Not applicable to Fleet Town Council		

Please find attached my invoice for the balance of the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene