

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

8<sup>th</sup> October 2021

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

Dear Janet

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

Following my visit to the office yesterday, please find below the list of matters for potential further improvement.

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 2021](#)

I found the records of the council to be in extremely good order and that the review went well.

<b>Test</b>	<b>Matter arising</b>	<b>Recommended Action</b>
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.	The paper pack can be reduced by the removal of these pages.
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 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>	
Event balances	As a result of COVID lockdowns, multiple events have been deferred and ticket / performer balances are held in the balance sheet.	Officers should maintain a close watch to ensure that completed events are released to the Profit and Loss account.
Overdue debts	The council has a historic overdue debt for which a payment plan is in place.	All current and historic debts should remain under close monitoring.
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 were paid in accordance with this</i>	

	<i>authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council comply with this test.	
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply with this test.	
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Current Account	The council hold substantial funds in the current account which increases risk.	Despite the returns on deposit accounts being minimal, it would be better to only hold working funds in the current account.
<i>J</i>	<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.	
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to Fleet Town Council	
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply with this test.	
<i>M</i>	<i>Public Rights</i>	
Member's DPI forms	One of the newer members of the council has blank sections on their DPI form.	To ensure clarity, where none, please mark N/A or equivalent.
<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 Fleet Town Council	
<i>P</i>	<i>Borrowing</i>	
	Not applicable to Fleet Town Council	

Please find attached my interim invoice. I will return to the council later in the year to continue my reviews. If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene