

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

2nd February 2022

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 visits to the office this week and last year, 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.

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. Also raised in October	The paper pack can be reduced by the removal of these pages.
Web documents	Several of the documents on the website (Fin Regs, Stand Ords etc) are in Word rather than PDF format.	It is better practice to publish all documents in a non edit format.
Web documents	Clause 4.3 of the Financial regulations refers to a defunct body.	It would be worth the council ensuring that all policies are based upon the most recent model.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Insurance schedule	The council insurance schedule has been uploaded to the web.	Publishing the current values and locations of assets increases risk rather than reducing it. This schedule should be removed.
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>	

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Registered in England No. 7871759

Director: Eleanor S Greene

Event balances	There are multiple events that have been completed (ticket sales plus performer bill) that have not been transferred to the Income and expenditure account. Also raised in October and last year	It is important that the Income and Expenditure records are kept up to date. As soon as performer bills are paid, the finance team should ensure that the Events team release the records.
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 we 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>	
The records of the council comply with this test.		
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.
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>	
Member's DPI forms	Please ensure that all DPIs are up to date in advance of the year end	
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		

I will return to the council on 11th May to complete my reviews.

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

Regards,



Eleanor S Greene