

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

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

2<sup>nd</sup> 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.

<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.  <b>Also raised in October</b>	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. <b>Also raised in October and last year</b>	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 11<sup>th</sup> 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

**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](#)

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C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
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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