

Do the Numbers Limited  
37 Upper Brownhill Road  
10<sup>th</sup> January 2024

Rochelle Halliday, Executive Officer  
Fleet Town Council

Dear Rochelle,

**Subject: Review of matters arising from second Internal Audit for 31 March 2024**

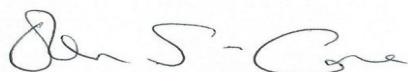
Following my visit to the office today, please find below the list of matters arising.

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>	
Staff recruitment	There have been several recent officer changes. It is good practice to clearly minute the names of new officers and the roles they fill.	Public minutes clarifying all financial decisions are a legal requirement.
Casual staff	The Harlington has a steady turnover of casual staff, all paid on similar terms.	It may be useful to add the number of current casual staff to the chart so that the supervisory burden is highlighted.
Document retention policy	The current model document is under review	The council should take a risk based approach to document retention and destruction
FOI policy	The published policy document contains an erroneous header and out of date information.	The policy should be reviewed and web published documents highlighted.
Financial regulations	The council is not using the model Financial regulations resulting in contradictory and invalid clauses.	When the new model is published in the spring, it should be adopted in its entirety.
Standing Orders	The standing orders of the council are not based on the recent model.	The NALC model document should be adopted.
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 does not reflect the change in software service	Please ensure that the cloud service is incorporated into the register.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Harlington refurbishment	It is hoped that the lease will be signed before the year end, allowing an assessment to be made of to make best value improvements to the building.	This project will require close monitoring due to the sums and disruption involved.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	

Event income	The vast majority of events are now being cleared down in a timely manner.	It may be worth assessing small value regular events to see if there is a better way to handle them.
Casual venue hires	It does not appear that there is a standard tariff for room deposits on casual venue hirers. This reduces accountability.	Then the fees list is next reviewed, deposit charges should be published.
<i>F</i>	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
Not covered at this visit		
<i>G</i>	<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>	
Staffing budget	There is insufficient detail in the minuted staffing budget to enable auditors and members to assess accuracy.	The staffing budget and organisation chart should specify pay bands and number of officers so that transparency about the work done by the council can be proven.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	Not covered at this visit	
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Current account balance	The council holds significantly more in its current account than is prudent. Net of generated income, the council spends on average £65k per month. (also raised last two years)	The current account should hold no more necessary – around £200k Three months of revenue expenditure with other amounts on 30 day access would be more prudent.
Interest on balances	The council has £1.3m in an account bearing no interest at all. It has two existing accounts that bear 2% and 5.25% interest.	If all non day to day funds were moved into the higher rate account, £13,000 of interest would be earned before year end.
<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>	
Not covered at this visit		
<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>	
	Not covered at this visit	
<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		

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



Eleanor S Greene

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene

Do the Numbers Limited  
37 Upper Brownhill Road

8<sup>th</sup> May 2024

Rochelle Halliday, Executive Officer  
Fleet Town Council

Dear Rochelle,

**Subject: Review of matters arising from Internal Audit for 31 March 2024**

Following my visits to the office today and earlier in the year, please find below the list of matters arising.

I found the records and systems to be in very good 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 2024](#)

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>	
Document retention policy	The current model document is under review	The council should take a risk based approach to document retention and destruction
FOI policy	The published policy document contains an erroneous header and out of date information.	The council has still not adopted the <a href="#">model ICO scheme</a> and approach listed here.
Financial regulations	The council is not using the model Financial regulations resulting in contradictory and invalid clauses. Model documents that have been checked by sector bodies whenever possible.	The new model is available from <a href="#">HALC</a> and should be adapted and adopted at the time of approving the AGAR.
Standing Orders	The standing orders of the council are not based on the recent model.	The NALC model document should be adopted with as little variance as possible
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 has not been updated to reflect changes in software and the upcoming change in Proper Officer	The policy was updated but not the actual schedule. It is important that the risk tests reflect the current reality of the council.
Fidelity insurance	It is a legal requirement that a council holds Fidelity Insurance to a value greater than the maximum	In advance of approval of the AGAR, this insurance should be increased to cover all funds held linked to the

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene

	value of funds held. FTC currently has £2m against a need for £4.3m	Harlington project.
Policy updates	On several occasions during the year, members did not take the advice of Officers on policy updates. This increases future risk.	<a href="#">ACAS policy templates</a> are the legal basis for employment tribunals. They should be adhered to. RFO is the <a href="#">legal term</a> and should always be used over and above clerk or other name.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Harlington refurbishment	The lease will hopefully be resolved before the change in proper officer and thus the precepted funds be appropriately applied.	This project will require close monitoring due to the sums and disruption involved.
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>	
	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>	
Casual staff	The national minimum wage is now above the NI and auto enrollment limits	The payroll bureau should be monitoring this, but officers and members need to be aware for budgeting purposes.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset updates	The asset register is now included in the Rialtas software and a significant value of stage equipment has been included.	It may be worth setting a 'de minimis' for asset inclusion, and differentiating between 'inventory' and 'assets'
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank reconciliation	At present only one member of the council carries out financial control tests.	Each member of the council in rotation should check the bank reconciliations back to the statements each month.
Interest on balances	The council has at long last moved all but day to day funds into interest bearing accounts.	Balances should be reviewed quarterly to reduce risk and improve returns.
HSBC savings	A savings account with HSBC was opened on which no signatories were minuted.	It is a requirement that all changes in investments are properly minuted and controls thereon recorded.
Investment policy	The council does not appear to have an investment policy, in accordance with PG requirements.	A <a href="#">best practice policy</a> such as this should be adapted and adopted.
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 this Council		
L	<i>Transparency Code</i>	

	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
Public rights	When the AGAR is approved, it is good practice to minuted the dates for public rights.	Please ensure that this is done from 2024 onwards.
Members DPI forms	The Hart district council links are utterly incomplete, in breach of their legal obligations. <i>(also raised last year)</i>	Following the Annual meeting of the council, updated DPI forms should be uploaded by the monitoring officer <a href="#">here</a>
DPI form content	Several members of the council have not included their home address or party affiliation on their forms, in breach of the regulations. <i>(also raised last year)</i>	All councillor home addresses, whether owned, rented or borrowed, must be included on the forms. Only the monitoring officer has the power to redact information.
Councillor resignation	A member of the council resigned during the year but it was included in an officer report rather than minuted.	It is good practice to ensure that all changes in membership are clearly minuted.
<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 Fleet Town Council		

Please find enclosed 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

2<sup>nd</sup> November 2023

Rochelle Halliday, Executive Officer  
Fleet Town Council

Dear Rochelle,

## **Subject: Review of matters arising from Internal Audit for 31 March 2024**

Following my visit to the office today, please find below the list of matters arising.

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](#)

<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>	
	Not covered at this visit	
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Staff recruitment	When it is agreed to hire new officers, a clear minute of the pay grade, hours and pension terms can be made so that the cost implication of the decision is clear.	Public minutes clarifying all financial decisions are a legal requirement.
Document retention policy	The current model document (provided by NALC and SLCC) contains out of date and inaccurate information. A review of its content is underway.	The council should take a risk based approach to document retention and destruction that will hopefully match the new model document/
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Burial records	Not reviewed at this visit, but paper records should be on file now.	
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Harlington Reserve	Changes in interest rates mean that the original Harlington rebuild plan will not proceed, but the current plans will make good use of this earmarked reserve.	Once the current lease negotiations are concluded, this reserve can be brought in to use for works on the building.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Event income	None of the event income for the first half of the year has been included in the Income and Expenditure account. This makes budget monitoring impossible	All event accounts should be finalised promptly, ideally within 30 days but definitely within 90 day. This has been a recurring matter arising.
Casual venue hires	It does not appear that there is a standard tariff for room deposits on casual venue hirers. This reduces accountability.	Then the fees list is next reviewed, deposit charges should be published.
F	<i>Petty cash payments were properly supported by receipts, all petty cash was</i>	

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

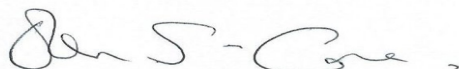
Director: Eleanor S Greene

	<i>approved and VAT appropriately accounted for</i>	
Not covered at this visit		
<i>G</i>	<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>	
Staffing budget	There is insufficient detail in the minuted staffing budget to enable auditors and members to assess accuracy.	The staffing budget and organisation chart should specify pay bands and number of officers so that transparency about the work done by the council can be proven.
Casual staff	A review of casual staff has removed those who have not worked for several months.	This is good practice and should be continued.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Not covered at this visit		
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Current account balance	The council holds significantly more in its current account than is prudent. The council spends on average £65k per month. <i>(also raised last two years)</i>	The current account should hold no more necessary. Three months of revenue expenditure would mitigate risk.
<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>	
Not covered at this visit		
<i>K</i>	<i>Certified Exempt in prior year</i>	
Not applicable to Fleet Town Council		
<i>L</i>	<i>Transparency Code</i>	
Web policies and documents	Not all of the documents published on the main sections of the website are up to date <i>(ongoing)</i>	Members of the council should review the website to ensure that published documents are up to date.
<i>M</i>	<i>Public Rights</i>	
Not covered at this visit		
<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 invoice for the interim fee.

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

Regards,



Eleanor S Greene