

Do the Numbers Limited

25th April 2023

Brie Logan, Clerk
Shaftesbury Town Council,
Town Hall,
Shaftesbury,
Dorset SP7 8LY

Dear Brie,

Subject: Review of matters arising from Internal Audit for 31 March 2023

Following my visits today and last year, please find below the list of matters arising. I found the systems and records of the council 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 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>	
Working parties	When working parties are created, it does not appear that terms of reference are agreed.	At the first minuted meeting of each WP it may be beneficial to specify any TOR and timescale.
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 precept 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>	
Leases and tenancies	The council has agreements with several sports clubs and multiple other tenants in the town. The terms of each were checked as part of the audit.	It appears that all tenancies and leases are in good order and meet best practice, but annual monitoring by officers should be maintained.
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
Swimming pool	Petty cash is now only used at the swimming pool in the summer months.	Standard controls are in place to manage this.
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>	

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Registered in England No. 7871759

Director: Eleanor S Greene

	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 this council	
L	<i>Transparency Code</i>	
	The records of the council comply	with this test.
M	<i>Public Rights</i>	
Members DPI forms	These forms should be checked each may and members should ensure that all charity and CIO trusteeships are clearly recorded.	Where members are trustees of charities linked to decisions bing made by council, they should abide by best practice on DPIs
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 this council	
P	<i>Borrowing</i>	
	The records of the council comply	with this test.

Pleas 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