

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

16th April 2024

Clare Cottrell, Clerk
Houghton Parish Council

Dear Clare,

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

Following my visit today, please find below the list of matters for further improvement. I found the records and systems to be exemplary.

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>	
Planning consultant	When the council agreed to engage a planning consultant, the provider name and day rate were not minuted.	It is good practice to clarify all such costs at the earliest stage.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Burials	The council does not operate the burial ground and due to updated Environment Agency rules regarding water tables it is highly unlikely that any new plot would be allowed.	In due course the church will need to make appropriate arrangements.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
CIL Reserves	The council received CIL funds last year and will again next year. These now amount to more than double the precept.	The council should work with the community over the next year to find appropriate uses for current and future CIL income.
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>	
	Not applicable to this council	
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

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Registered in England No. 7871759


Director: Eleanor S Greene

<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
<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 this council	
<i>L</i>	<i>Transparency Code</i>	
Members' email addresses	From 1 st April 2024, Proper Practices strongly suggest the use of email addresses linked to the council website rather than gmail etc	The new hosting package for the council website may well include the required email settings.
<i>M</i>	<i>Public Rights</i>	
	The records of the council comply	with this test
<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 this council	

Please find attached my invoice for the agreed fee.

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

Regards,



Eleanor S Greene