

Do the Numbers Limited

16th May 2023

Catherine Horsley,
Clerk
Corfe Mullen Town Council,

Dear Catherine,

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

Following my visits to the office earlier in the year and today, please find below the list of matters arising. I found the records and systems of the council to be in excellent 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 now	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>	
Sports pavilion and recreation ground	A review of the income and expenditure streams from this facility show that most income will fall outside the scope of VAT and that the expenditure will fall well below the partial exemption de minimis for VAT	Clear cost centre records will allow ongoing monitoring of this matter. When the building is replaced, the whole VAT situation will need to be revisited.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Cemetery records	The management of burial records is on a sector specific software system, but there do not appear to be paper copies of the register.	For resilience and continuity, a printout of the burials register should be filed in the burials book every year.
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>	
	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 were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council now	comply with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council now	comply with this test
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</i>	

eleanorgreene@dothenumbers.uk

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Director: Eleanor S Greene

	<i>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>	
	The records of the council comply	with this test
<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>	
	The records of the council comply	with this test
<i>P</i>	<i>Borrowing</i>	
	The records of the council comply	with this test

Pleas 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