

# Do the Numbers Limited

29<sup>th</sup> May 2025

Pippa Cockhead, Clerk  
East Tisted Parish Council

Dear Pippa,

## **Subject: Review of matters arising from Internal Audit for 31 March 2025**

Following my visit with you today, please find below the list of matters arising. I found the records and systems to be in 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 2025](#)

<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>	
Grant form	All grants (donations are not permitted) including to the PCC for churchyard maintenance, should be supported by an application.	The council should adapt and adopt a good practice example <a href="#">such as this one</a>
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute authorisation	It is a legal requirement that every page of the minutes is initialed and the last page signed and dated by the chair.	This should be done for the year in advance of AGAR approval and the minute template updated to designate where to initial.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policy updates	Some of the policies of the council are several years old.	Over the coming months all should be reviewed to check compliance.
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>	
	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>	
Asset valuations	Assets should be included on the AGAR at historic cost. Gifted assets should be recorded at £1	The village hall has been valued for Land Registry purposes but this does not affect the AGAR. The prior year should be restated so that there is no variance explanation required.
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

Bank balances	When payments are approved it is good practice to minute the balance on each bank account	The minute template should be updated.
Statement approval	It is good practice for members in rotation to initial that the statement agrees to the cashbook.	This is a useful control that brings all members into the finances.
<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>	
	The records of the Council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
	All matters listed elsewhere in this	report
<i>M</i>	<i>Public Rights</i>	
Members DPI forms	Not all of the members have included their home addresses on the forms or marked 'none' where relevant.	This is a requirement and only the monitoring officer can redact such information from their <a href="#">web page here</a>
<i>N</i>	<i>Publication of prior year AGAR</i>	
AGAR publication	It is a legal requirement that five years of all pages of the AGAR are published on the website.	Please ensure that the relevant pages are live on the website before the end of June. The public rights notices can also be left online.
<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