

Do the Numbers Limited

12th May 2025

Katherine Horton, Clerk
Shalden Parish Council

Dear Katherine,

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

Following my visit today, please find below the list of matters arising. I found the records of the council to be in very good order.

As this is my first year working with the council, the Clerks is to be commended for bringing the records into compliance.

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](#)

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>	
	The records of the council comply	with this test
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 still in use by the council predate the current clerk and do not accord with the underlying legislation.	Best practice templates for policies, such as this , should be adopted by the council.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Earmarked reserves	The council is planning works on the recreation ground so has built up reserves.	A close eye should be kept on the level of general reserve.
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 comply	with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Contract approval	The lengthsmen contract was approved between meetings, but was then not properly minuted to show value and supplier name.	Please ensure that the outcome of all contracts is properly minuted in future.
Asset register	The asset register of the council has	Please ensure that all changes in the

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	been brought into line with the Guidance having included non council items for some year.	asset register can be traced back to the cash book.
<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>	
	The records of the council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
Councillor vacancies	The council has a vacancy and is looking to co opt.	Pleas ensure that the minuting of the new appointee is clear and the process carried out with CALC advice.
<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