

Do the Numbers Limited

13th May 2026

Katherine Horton, Clerk
Shalden Parish Council

Dear Katherine,

Subject: Review of matters arising from Internal Audit for 31 March 2026

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.

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 2026](#)

| 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> | |
| Pavilion rebuild | If there is a likelihood that the project will exceed £25,000 net, it must be advertised on Find a Tender | The cost of such advertising is nil and may open up further options to the council. |
| 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 now | 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> | |
| Clerks salary | There was no clear minute in the year of any increment applied to the clerks salary. | It is always good practice to minute employment terms each year. |
| 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 debtors and creditors recorded.</i> | |
| | The records of the council comply | with this test |
| K | <i>Certified Exempt in prior year</i> | |
| | The records of the council comply | with this test |

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Director: Eleanor S Greene

| | | |
|---------------------------|---|---|
| <i>L</i> | <i>Transparency Code</i> | |
| FOIA publication scheme | It is a requirement of the Freedom of Information Act for all councils to populate a model publication scheme | The model scheme can be adapted and adopted from here . |
| <i>M</i> | <i>Public Rights</i> | |
| | The records of the council now | 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>Digital and Data Compliance</i> | |
| Assertion 10 requirements | The council has engaged with these changes and was partly in compliance by the year end. | A data audit should be carried out, including data stored by members, and repeated each year. An accessibility statement should be added to the home of the website. |
| <i>P</i> | <i>Trust Funds</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