

# Do the Numbers Limited

3<sup>rd</sup> June 2025

Julie Russell, Clerk  
Ellisfield Parish Council

Dear Julie,

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

Following my visit today, please find below the list of matters arising.

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 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>	
	The records of the council now	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 reviews	The council has had several clerks in the last few years. It would be worth checking that all policies are up to date and refer to the 'Proper Officer'	Over the next few months the required policy list should be reviewed and updated.
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>	
	The records of the council comply	with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
NS&I account	The council holds the bulk of its reserves in an account to which there is no access and no statement have been received since 2023. <i>(also raised last year)</i>	The signatories should be urgently updated and then the account closed into the current account. Any interest earned should be shown as income on that date.
Payment approval	All approved payments should be clearly included in the signed minutes along with the balance in all	The minute template should be updated to include this.

eleanorgreene@thedunnefamily.co.uk

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Director: Eleanor S Greene

	bank accounts.	
<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 now	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>	
DPI forms	Not all of the Members DPI forms are on the website of the monitoring officer.	Please ensure that this is actioned as soon as possible.
<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 now	comply with this test
<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