Do the Numbers Limited

4th June 2025

Amy White, Clerk Highclere Parish Council

Dear Amy,

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.

The internal audit was carried out in accordance with the requirements of the <u>Audit and Accounts Regulations 2015</u> and the guidance and instruction in the <u>Practitioners Guide 2024</u>

maintained on scribe. This allows all income and expenditure receipts to be attached to the ledger. B This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for The records of the council now comply with this test C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these The records of the council comply with this test D The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate Earmarked The earmarked reserves of the council have not changed sins last year despite spending on the relevant items. (also raised last year) Precept The final budget and precept amount were not minuted. Precept approval Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for The records of the council comply with this test F Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for Not applicable to this council G Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied The records of the council comply with this test H Asset and investment registers were complete and accurate and properly maintained	Test	Matter arising	Recommended Action	
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The records of the council comply with this test		The records of the council comply with this test		
Periodic Bank reconciliations were carried out during the year	1	Periodic Bank reconciliations were carried out during the year		
The records of the council comply with this test		The records of the council	comply with this test	
J Accounting statements prepared during the year were prepared on the correct	J	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.	debtors and creditors recorded.			

Director: Eleanor S Greene

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	The records of the council comply	with this test
K	Certified Exempt in prior year	
Not applicable to this council		
L	Transparency Code	
	The records of the council comply	with this test
М	Public Rights	
Vacancies	The council has three vacancies	Active steps should be taken to
		engage with all parts of the parish to
		recruit new members.
N	Publication of prior year AGAR	
	The records of the council now	comply with this test
0	Trust funds	
Village Hall	On the Charity Commission website,	This disclosure disagrees with the
Charity	the PC is still listed in error as a	<u>published accounts</u> of the charity
	trustee of the Village Hall	Other trustees should be appointed
		and the parish removed
P	Borrowing	
	Not applicable to this council	

Please find attached my invoice for the agreed fee.

Dr 5-Cre,

If either you or your members have any queries, please do not hesitate to contact me.

Regards,

Eleanor S Greene

Director: Eleanor S Greene