

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 [Audit and Accounts Regulations 2015](#) and the guidance and instruction in the [Practitioners Guide 2024](#)

Test	Matter arising	Recommended Action
A	Appropriate accounting records have been properly kept throughout the financial year	
Accounting system	The accounts of the council are now maintained on scribe. This allows all income and expenditure receipts to be attached to the ledger.	To save paper and filing space and improve transparency, invoices can be saved as PDF and members can check them in 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 reserves	The earmarked reserves of the council have not changed since last year despite spending on the relevant items. (also raised last year)	All EMRs should be reviewed at budget setting and year end to clarify what, when, where and how much.
Precept approval	The final budget and precept amount were not minuted.	Please ensure that the amount being precepted is clearly minuted each year in January
E	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 were paid in accordance with 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	
	The records of the council	comply with this test
I	Periodic Bank reconciliations were carried out during the year	
	The records of the council	comply with this test
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.	

	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
M	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
O	Trust funds	
Village Hall Charity	On the Charity Commission website, the PC is still listed in error as a trustee of the Village Hall	This disclosure disagrees with the published accounts of the charity 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.

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

Regards,



Eleanor S Greene