Do the Numbers Limited

9th June 2026

Jo Street, Clerk
Eversley Parish Council

Dear Jo,

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

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

I found the records and systems 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	*Appropriate accounting records have been properly kept throughout the financial year*	
Accounting system	The Scribe system is working well.	The reporting functions available will simplify member monitoring of the records.
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 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*	
Budget monitoring	The Scribe software includes a quarterly monitoring report.	This should be minuted and reviewed by councillors.
Reserve	At the end of the year the council held only two months of revenue expenditure which leaves no room for projects or contingencies.	The precept has been raised. Reserves monitoring through the software should be carried out regularly.
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 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*	
	The records of the council comply	with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Bank reconciliation	The Scribe bank summary report should be incorporated as a page of the signed minutes along with the	Over the coming months, the best report layout can be settled upon.

	payment list.	
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*	
	The records of the council now	Comply wit hthis test
N	*Publication of prior year AGAR*	
	The records of the council comply	with this test
O	*Digital and Data Compliance*	
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.
P	*Trust Funds*	
	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