Do the Numbers Limited

19th May 2026

Bernice Gibson Ost, Clerk
West Meon Parish Council

Dear Bernice,

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

Following my visits 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 2026

Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
Scribe accounts	All receipt and payment documents are attached to the software to which councillors have read only access.	It is not required to print out invoices which are appropriately electronically stored.
Payment approval	Scribe produces both a payment approval list and the bank reconciliation.	These could be incorporated into the minutes to save retyping.
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Minute approval	It is an LGA72 requirement that every page of the minutes is intialled and the last page signed and dated.	The minute template should be updated to ensure this happens.
Internal auditor	It is a requirement that the independence and competence of the auditor are reviewed each year and the appointment should be confirmed.	This should be added to the AGAR minute and repeated each year.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Review of internal control	Councillors are responsible for monitoring controls during the year and should minute such.	A model statement should be adapted and adopted.
D	*The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
	The records of the council now	comply with this test
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 now	comply with this test
F	*Cash payments were properly supported by receipts, all 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*	
Quotations	When quotations have been approved for significant works, the amount is not always minuted.	This is a key control to ensure that bills received are as agreed.
I	*Periodic Bank reconciliations were carried out during the year*	
Investment strategy	It is a requirement that all councils holding over £100k have a published investment strategy.	The council should adapt and adopt a best practice example such as this
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.*	
Leases and tenancies	The council is in legal discussion about rights and responsibilities over Parish Land.	Appropriate sector specific expert legal advice should be sought to resolve this issue. *(also raised last three years)*
K	*Certified Exempt in prior year*	
	Not applicable to this council	
L	*Transparency Code*	
Publication Scheme	The ICO model publication scheme in use is not the current version.	Over the summer the current version (here) should be adapted and adopted.
M	*Public Rights*	
	The records of the council now	comply with this 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 largely 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

eleanorgreene@dothenumbers.uk

Registered in England No. 7871759

Director: Eleanor S Greene