# Do the Numbers Limited

24th April 2026

Jordan Dudley, Clerk
Kings Somborne Parish Council

Dear Jordan,

**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.

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* | |
| Payment listings | The council is not clearly minuting the list of payments being approved by councillors. | The Scribe report should be included as a page of the signed minutes. |
| Grant policy | The council does not have a clear grant approval process and form to ensure transparency. | A form such as this one should be adopted and published and used. |
| *B* | *This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for* | |
| Quotations and tenders | The council has in the past used closed session for approving quotations for work. This is not permitted. | All procurement should be in open session with the minutes using the A,B,C method if contractor names are hidden. |
| Audit action plan | It is now a PG requirement that an action plan on all matters raised by internal and external auditors is minuted. | This should be done for the current year and going forward. |
| *C* | *This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these* | |
| Internal Control review | The council does not appear to have carried out or minuted a review of internal control. | A policy such as this one should be adopted and actioned. |
| Risk assessment | The Risk Assessment of the council does not meet current guidance. | Please adapt and adopt the template included in the PG at page 65 |
| Burial Fees | It does not appear that the council has reviewed and updated its burial charges in the year.<br>The form used by the council does not appear to be based on the latest ICCM model. | A benchmarking exercise should be carried out and the scale of fees published. |
| FOI policy | The FOI Publication Scheme is not the current version. | Please adapt and adopt and publish an updated ICO scheme |
| *D* | *The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate* | |

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| | | |
|---|---|---|
| General reserve | The general reserve of the council is slightly higher than good practice with substantial CIL funds due in the next year. | A review of projects that will benefit parishioners should be carried out. |
| Budget report | Scribe produces a clear quarterly budget monitoring report. | This should be included in the minutes when quarterly budget monitoring is carried out. |
| *E* | *Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for* | |
| CIL Funds | It is a legal requirement to web publish a report of all CIL funds held. | This should be done in advance of approval of the AGAR. |
| *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* | |
| Employee full year reports | The clerk's hard copy P60 and the P32 of the council were not to hand at the time of audit. | Please ensure that year end documentation is complete for 2026/27 |
| *H* | *Asset and investment registers were complete and accurate and properly maintained* | |
| Asset register | The full fixed asset register of the council should be on the website. | Pleas ensure that it is uploaded as PDF along wit the AGAR |
| *I* | *Periodic Bank reconciliations were carried out during the year* | |
| Bank reconciliation | There is no evidence that members of the council are checking the bank reconciliation back to the third party statement | This is an essential control. Each member of the council in turn should initial the bank statements back to the Scribe reconciliation report. |
| Payment listing | The Scribe system produces a list of payments for approval. | This report should be included in the signed minutes each month |
| *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* | |
| Payment reports | Once the payment reports from Scribe are uploaded with the minutes, the council will be in compliance with this test. | Transparency around spending of taxpayers money is an essential control. |
| Policy reviews | Some of the policies of the council are several years old. | It would be beneficial to review and update one or two at each meeting. A model set is here |
| *M* | *Public Rights* | |
| DPI forms | The most recently co opted member of the council has still not published their DPI form. | Please could that be done in advance of approval of the AGAR and all members check that their forms are up to date. |
| *N* | *Publication of prior year AGAR* | |
| | The records of the council now | Comply with this test |

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|---|---|---|
| *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 and minuted over the coming months. |
| *P* | *Trust Funds* | |
| Recreation Ground Charity | The reserves, income and expenditure relating to Charity Number 1088742 are included in the bank account of the council. This is in direct breach of the regulations. Figures have been double counted in both the Council accounts and on the Charity Commission website | If the council is going to carry on managing the recreation ground (as its costs greatly exceed its revenue) then an MOU should be put in place.<br><br>Only funds that go through the Charity's own bank account should be included on its return to the Commission. |

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