

Do the Numbers Limited

9th June 2025

Jess Hudson, Clerk
Baughurst Parish Council

Dear Jess,

Subject: Review of matters arising from Internal Audit for 31 March 2025

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

I found the records and systems to be in much improved 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 2025](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the year</i>	
Debit card	The council has resolved to provide the former proper officer with a card for making small and online payments.	As the Lloyds bank account allows proper officers to have a debit card, this is the simplest way to reduce officer expense claims transparently.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Grant powers	Two grants were made during the year using incorrect powers.	The 1976 act applies to facilities owned by the council. S137 LGA 72 should have been applied.
Minute authorisation	It is a legal requirement that every page is initialled and the last page signed and dated.	Please update the minute template to prompt the chair to do this.
Internal audit report	The council has clearly enacted much of the last report but not minuted such.	It is good practice to clearly minute action on audit reports for the AGAR test.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Insurance claim	The funds received from the insurers should have been included as sundry income.	Care should be taken that receipts are not accidentally posted to expense codes.
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
General reserve	The council holds over 15 months in its general reserve. This remains above the 12 month PG maximum.	The council should urgently bring forward more projects to benefit taxpayers.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	The records of the council comply	with this test
F	<i>Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this Council	
G	<i>Salaries to employees and allowances to members were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council now	comply with this test

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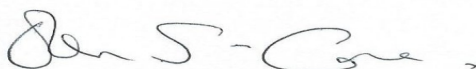
Director: Eleanor S Greene

<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	with this test
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council now	comply with this test
<i>J</i>	<i>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.</i>	
	The records of the Council comply	with this test
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this Council	
<i>L</i>	<i>Transparency Code</i>	
	The records of the Council comply	with this test
<i>M</i>	<i>Public Rights</i>	
	The records of the council now	comply with this test
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council comply	With this test
<i>O</i>	<i>Trust funds</i>	
	Not applicable to this Council	
<i>P</i>	<i>Borrowing</i>	
	The records of the council comply	With this test

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