

Do the Numbers Limited

13th May 2026

Pippa Cockhead, Clerk
East Tisted Parish Council

Dear Pippa,

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	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Cashbook report	The transparency code requires that all payments over £100 are web published.	Uploading the full cashbook when the AGAR is approved is the simplest way to do this.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
GDPR	Members of the public have been named in the minutes, contrary to the 'right to be forgotten'	Please avoid naming other than office holders as far as possible.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
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	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council comply	with this test
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>Cash payments were properly supported by receipts, all cash was approved and VAT appropriately accounted for</i>	
	Not applicable to this Council	
G	<i>Salaries to employees and allowances to members we paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Clerk's rate of pay	There was no minute during the year to confirm the rate of pay and hours of the clerk.	This is good practice and should be done each year at budget setting.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Contract approval	When projects and contracts and major purchases are approved, the total value and the name of the supplier should always be minuted	Please ensure that all quotes are properly quantified in the minutes from now on.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council now	comply with this test
J	<i>Accounting statements prepared during the year were prepared on the correct</i>	

eleanorgreene@dothenumbers.uk

Registered in England No. 7871759

Director: Eleanor S Greene

	<i>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>	
	The records of the Council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
FOIA publication scheme	It is a requirement of the Freedom of Information Act for all councils to populate a model publication scheme	The model scheme can be adapted and adopted from here.
<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>	
AGAR forms and audit requirements	It is a legal requirement that five years of full AGAR forms are published. The PG also requires Internal audit reports. (also raised last year	In advance of approval of the 2026 AGAR, please ensure that all prior year information is correctly published.
<i>O</i>	<i>Digital and Data Compliance</i>	
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. An IT policy should be adopted in advance of approval of the AGAR.
<i>P</i>	<i>Trust Funds</i>	
	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