

Do the Numbers Limited

28th May 2025

Clair Wilkinson, Clerk
Great Bedwyn Parish Council

Dear Clair,

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

Following my review of the records, please find below the list of matters arising. I found the records and systems to be in 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 2025](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council now	comply with this test
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Internal audit report	There was no clear minute of an action plan around the Internal Audit report.	A clear record of each agreed action should be made.
Auditor independence	It is good practice to minute the name of the IA each year and confirm their continuing independence.	The PG requirements have become more specific on this test.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the Council comply	with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Earmarked reserves	The general reserve of the council is now above PG guidance and several of the Earmarked amounts do not meet current guidance.	All EMRs should have a location, completion date, expected final cost and power clearly recorded.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
Allotment income	During the year the council has had to adjust Allotment holder policies and compliance.	Membership of the National Society may simplify this matter.
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 we 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
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council now	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the Council comply	with this test

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Registered in England No. 7871759

Director: Eleanor S Greene

<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>	
Asset register	The fixed asset register on the website is in Excel format	Please ensure that all web published documents are PDF
<i>M</i>	<i>Public Rights</i>	
Members DPI forms	It is not clear whether all of the new members included their home address on their DPI forms.	This is a requirement and only the monitoring officer can redact such information
<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>	
	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