

Do the Numbers Limited

21st May 2026

Wendy Reynolds, Clerk
Dummer Parish Council

Dear Wendy,

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

Following my visit 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 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 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	<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>	
Budget monitoring	The Scribe software has excellent budget monitoring reports. (also raised last year)	These should be used going forwards.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
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>	
	The records of the council comply	with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	With this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank accounts	The council holds four bank accounts increasing risk and adding administration time and cost for updating mandates. The funds held now take the council	The purpose of holding three savings accounts, none of which earn over 1.5% is unclear A sector specific account such as CCLA PSDF might be applicable.

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene

	outside the scope of the FSCS guarantee	(also raised last four years)
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.	
Accounting basis	If CIL receipts and projects keep the council at over £200k for the next two years, the council will need to move to I&E accounting.	The Scribe software makes the conversion very straightforward.
K	Certified Exempt in prior year	
	Not applicable to this council	
L	Transparency Code	
	The records of the Council comply	with this test
M	Public Rights	
DPI forms	Please could all councillors check they their forms are up to date since the May elections.	Forms should be reviewed each year for continuing accuracy.
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