

Do the Numbers Limited

10th April 2026

Tracy Sansome, Clerk
Awbridge Parish Council

Dear Tracy,

Subject: Review of matters arising from Internal Audit for 31 March 20265

Following my visit with you today, please find below the list of matters arising. I found the records of the council 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 2026](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Accounting software	The payment list and budget reports were not produced using the Scribe software.	Adding the Scribe report to the minutes as a page will reduce typing for the clerk.
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	This management report should be published with the AGAR and the councils ongoing action plan minuted.	Please ensure that the members of the council agree the action plan to deal with matters that have arisen year after year.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk assessment	The risk assessment of the council was not approved during the year.	This is now an AGAR requirement and remains good practice.
Policy reviews	Some of the policies of the council have not been updated for a while.	It may be beneficial to include one or two policy updates at each meeting to ensure all are current and correct.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget monitoring	Quarterly reviews of spending against budget are good practice.	The Scribe quarterly report should be reviewed by members and included in the minutes.
Budget and precept	When the budget was approved, the precepted amount was not minuted and the budget not included in the minutes.	Please ensure that the precepted amount is clearly minuted and that the budget is transparently published. <i>(Also raised last three years)</i>
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
CIL report	The council is required to publish an annual report of CIL funds held.	This should be done at the same time as approval of the AGAR. <i>(also raised last year)</i>
F	<i>Cash payments were properly supported by receipts, all cash was approved and VAT appropriately accounted for</i>	

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Registered in England No. 7871759

Director: Eleanor S Greene

	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>	
Fixed asset register	It is an AGAR requirement that the Fixed asset register is published with the year end reports.	Please ensure that the 2026 report is uploaded with the AGAR.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Investment strategy	As the council holds over £100,000 it is required to publish an investment strategy.	A good practice example should be adapted and adopted. (also raised last year)
J	<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
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
L	<i>Transparency Code</i>	
	The records of the council comply	with this test
M	<i>Public Rights</i>	
DPI forms	Members must ensure that their home addresses are included on their DPI forms.	Only the Monitoring Officer is able to redact that supplied data.
N	<i>Publication of prior year AGAR</i>	
	The records of the council now	comply with this test
O	<i>Digital and Data Compliance</i>	
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 the results minuted over the coming months.
P	<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