

Do the Numbers Limited

11th May 2026

Sarah Bailey, Clerk
West Tytherley, Frenchmoor and Buckholt Parish Council

Dear Sarah,

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. I found the systems and records 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 2026](#)

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>	
Stand Ords and Fin Regs	The Financial regulations were not reviewed in the year and the Standing Orders on the website date back to 2018	Pleas ensure that both documents are approved each year and the latest version web published.
Internal audit reports	The council has not been acting on the matters raised in auditor reports. <i>(also raised last two years)</i>	After each audit an action plan should be agreed and reviewed throughout the year until resolved.
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 budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Reserves	The council general reserves are now in accordance with guidance.	The new members of the council should actively monitor this.
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 now	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 wit 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 now	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank	Members of the council need to all	All members in rotation should check

EleanorGreene@DoTheNumbers.uk

Registered in England No. 7871759

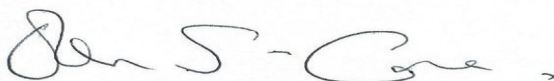
Director: Eleanor S Greene

statements	take responsibility for the bank account. <i>(also raised last year)</i>	the third party statement back to the cash book balance.
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>	
ICO Model publication Scheme	The council does not have an up to date scheme that meets the requirements of the ICO.	The model here should be adopted and populated over the coming months
M	<i>Public Rights</i>	
Members DPI forms	Several of the new councillors have not included their home address on their DPI forms	It is a requirement that all information is fully completed on the published forms. Please update.
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<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. IT policies also need to be adopted.
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