Do the Numbers Limited

3rd June 2025

Kirsty Shaw, Clerk
Wootton St Lawrence with Ramsdell Parish Council

Dear Kirsty,

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

Following my review of the records today, please find below the list of matters arising.

I found the systems and records of the council to be in significantly 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 2025

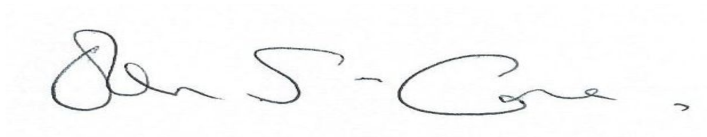
Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the council now	comply with this test
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
	The records of the council now	comply with this test
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
	The records of the council now	comply with this test
D	*The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
Reserves	The council has significant CIL income while also holding precepted reserves at the upper end of good practice.	Projects to benefit ratepayers should be brought forward. CIL must be utilised in accordance with the rules within five years.
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
	The records of the council now	comply with this test
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
	Not applicable to this Council	
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
Clerks pay	The clerk's pay has risen significantly in the year with no clear minute of a change in hours or rate.	This should be done at the next budget setting.
H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the Council comply	with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Payment approval	There have been times during the year when payments made between meetings were not added to the next available approval list.	Please ensure that every payment made is minuted during the year.
Bank	The bank statements in the file did	Pleas ensure that the statement

statements	not run to 31st March.	submitted to BDO show the year end date.
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.*	
	The records of the Council comply	with this test
K	*Certified Exempt in prior year*	
	The records of the Council comply	with this test
L	*Transparency Code*	
	The records of the Council comply	with this test
M	*Public Rights*	
	The records of the council now	comply with this test
N	*Publication of prior year AGAR*	
	The records of the council comply	with this test
O	*Trust funds*	
	Not applicable to this Council	
P	*Borrowing*	
	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