

Do the Numbers Limited

21st May 2026

Kirsty Shaw, Clerk
Wootton St Lawrence with Ramsdell Parish Council

Dear Kirsty,

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

Following my review of the records 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 financial year</i>	
	The records of the council 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>	
Election of Chairman	The council did not elect its chair in a properly convened council meeting. The APM is not a meeting of the council.	Please ensure that the election of the chair is a proper minute item in the May meeting of the council.
Standard documents	The Standing orders and Financial regulations were not approved at a meeting of the council.	Please ensure that members and officers clearly understand the difference between the APM and the Annual Meeting of the Council
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, particularly now that the council is subject to External Audit.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk Assessment	As with the other key documents, this was not approved in a council meeting.	Please ensure that the annual meeting schedule is corrected going forward.
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>	
Reserves	The council has significant CIL income while also holding precepted reserves at the upper end of good practice. <i>(also raised last year)</i>	Projects to benefit ratepayers should be brought forward. CIL must be utilised in accordance with the rules within five years.
Precept	When the precept was approved, no amount was minuted. This is an essential control.	Please ensure that the precept amount is clearly stated and the budget incorporated as a page of the signed minutes.
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	

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Director: Eleanor S Greene

VAT reclaim	VAT was reclaimed on insurance in the year. There is no VAT in insurance charges.	Please correct the next VAT claim and ensure that only charged VAT is reclaimed.
F	Cash payments were properly supported by receipts, all 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 with this authority's approvals, and PAYE and NI requirements were properly applied	
Clerks pay	The clerk is paid barely above NMW for 3 hours per week. As a result of CIL receipts and compliance updates it is unclear whether this is the correct level.	Both HALC and the SLCC have benchmarking tools that may assist the council in getting VFM from the proper officer.
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	
CIL funds	The council now holds significant CIL funds that may take a while to spend.	An interest bearing account such as CCLA PSDF may be applicable.
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	Digital and Data Compliance	
Assertion 10 requirements	The council has not yet engaged with these changes not in compliance by the year end.	A data audit should be carried out, including data stored by members, and repeated each year. GDPR, DATA and IT policies should be adopted from best practice models .
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

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