

# Do the Numbers Limited

4<sup>th</sup> June 2025

Amy White, Clerk,  
Ashmansworth Parish Council

Dear Amy,

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

Following my visits with you today, please find below the list of matters arising. I found the records and systems to be in very 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 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	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	comply with this test
D	The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate	
General reserve	The general reserve of the council is at 5 months of revenue expenditure which is at the lower end for such a small council.	When the budget is being set at the end of 2025 a review of possible contingencies should be undertaken.
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	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 with this authority's approvals, and PAYE and NI requirements were properly applied	
	The records of the council now	comply with this test
H	Asset and investment registers were complete and accurate and properly maintained	
	The records of the council now	comply with this test
I	Periodic Bank reconciliations were carried out during the year	
	The records of the council now	comply with this test
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	
Not applicable to this council		

L	Transparency Code	
	The records of the council comply	with this test
M	Public Rights	
Public rights dates	It is good practice to minute the dates of public rights along with the AGAR approval	This should be done from 2025
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