

Do the Numbers Limited

25th April 2025

Belinda Baker, Clerk
Stockbridge Parish Council

Dear Belinda,

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

Following my visit with you 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 2025](#)

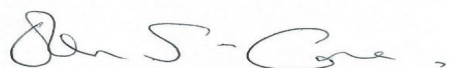
Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Spreadsheet formulae	Some of the spreadsheet entries were based on keyed numbers rather than formulae leading to a minor discrepancy.	Before the VAT reclaim is run for the year and sheet rolled over into next year, all formulae should be checked.
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	The report was noted, but no clear action plan agreed.	Please ensure that a plan and review date is minuted.
VAT reclaim	The council currently reclaims VAT once a year.	It may be beneficial to submit twice a year.
Legal powers	Councils may only carry out activities for which they have the legal power. Decisions may only be taken upon matters that have been listed on the agenda.	The Proper Officer should have access to a copy of the Yellow Book - 11 th edition or later Every councillor should regularly appraise themselves of the powers published here
Memorial Garden Project	At no stage before commencement was the total agreed cost of this project minuted, nor were quotes publicly compared.	The fact that the funding came largely from external grants does not negate the legal requirement of the Financial Regulations.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policies	Not all of the policies approved in the year are published on the website. None were included as pages of the signed minutes.	Proper tracking of policies and updates and web publication thereof is a requirement.
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council comply	with this test
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 comply	with this test
F	<i>Petty cash payments were properly supported by receipts, all petty 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 with this</i>	

	<i>authority's approvals, and PAYE and NI requirements were properly applied</i>	
HMRC Basic Tools	The payroll software used is on the personal computer of the clerk rather than that owned by the council.	From 2025/26 the payroll should be run on the Council laptop.
ERS NI	The changes to ERS NI are not optional for the council.	Partial recovery of the extra cost from Lengthsman cluster councils is appropriate.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset values	Please ensure that a clear track from the total asset value one year to the next is kept.	Assets held should never change their value. Only additions and disposals will change the total.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council now	comply with this test
<i>J</i>	<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
<i>K</i>	<i>Certified Exempt in prior year</i>	
Not applicable to this council		
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
	The records of the council now	comply with this test
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council now	comply with this test
<i>O</i>	<i>Trust funds</i>	
	Not applicable to this council	
<i>P</i>	<i>Borrowing</i>	
	Not applicable to this council	

Pleas 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