

Do the Numbers Limited

1st May 2026

Susan James, Clerk
East Boldre Parish Council

Dear Susan,

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

Following my visit 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

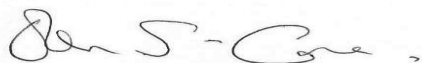
Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Clerk expenses	Rather than the clerk having to reclaim expenses and cover items purchased online, a debit card may be useful	The current model financial regs contain the appropriate controls so it would be for the council to assess need.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
	The records of the council	comply with this test
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
	The records of the council	comply with this test
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Precept approval	When the budget and precept were approved, the actual amount was not minuted.	This should be minuted in advance of AGAR approval and the January minute template updated.
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>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 with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
Locum clerks	During the year the council needed locum clerks who invoiced for their time rather than being on the payroll.	Please ensure that such bills go in box 6. Only employee costs go into box 4.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank reconciliation	It is an essential control that members know the balance in all bank accounts.	The bank reconciliation should comprise a page in the signed minutes and the actual statement initialled by members.
J	<i>Accounting statements prepared during the year were prepared on the correct</i>	

	<i>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>	
	The records of the council	comply with this test
L	<i>Transparency Code</i>	
	The records of the council	comply with this test
M	<i>Public Rights</i>	
	The records of the council comply	with this test
N	<i>Publication of prior year AGAR</i>	
	The records of the council now	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.
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