

Do the Numbers Limited

20th May 2026

Amanda Owen, Clerk
Abbotts Ann Parish Council

Dear Amanda,

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

Following my visits with you today, please find below the list of matters arising.

I found the records and systems of the council 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 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 now	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>	
Minute approval	It is an LGA72 requirement that every sheet of the minutes and the last page signed and dated.	Please ensure that the minute template is updated to ensure this happens from now on and all minutes are properly signed in advance of approval of the AGAR
Tenders	The Financial regulations and the legislation require that contracts over £30,000 are put out to public tender.	The play area should have been advertised on Find a Tender . The Pavilion must be.
Internal auditor	There was no clear minute of the appointment or checking of independence of the Internal Auditor.	This should be done each year at AGAR approval or budget setting.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
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 budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Earmarked reserves	The council has multiple small EMRs that have not changed in several years and do not meet the PG requirements (also raised last year)	All EMRs should be rolled back into the general reserve and then reallocated to current projects, properly defined.
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</i>	

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Director: Eleanor S Greene

	<i>authority's approvals, and PAYE and NI requirements were properly applied</i>	
Pay award	When the NJC agreed uplift was applied, there was no clear minute of the change in rate.	It is an essential control that members know the agreed pay rate of the staff.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council now	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
J	<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
K	<i>Certified Exempt in prior year</i>	
Not applicable to this council		
L	<i>Transparency Code</i>	
Publication Scheme	The ICO model publication scheme in use is not the current version.	Over the summer the current version (here) should be adapted and adopted.
M	<i>Public Rights</i>	
	The records of the council now	comply with this test
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<i>Digital and Data Compliance</i>	
Assertion 10 requirements	The council has engaged with these changes and was largely 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