

Do the Numbers Limited

15th May 2025

Diana O'Grady, Clerk
Bramshaw Parish Council

Dear Diana,

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

Following my visit today, please find below the matters arising.

I found the records and systems to be in significantly improved order from last year.

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>	
	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>	
	The records of the council now	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 now	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>	
Budget monitoring	For a council as small as BPC, proper comparison at precept setting and year end is appropriate.	Please ensure that the budget and precept documents are web published.
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 authority's approvals, and PAYE and NI requirements were properly applied</i>	
Staff changes	When the new clerk was recruited there was not a clear minute of hours rate and terms.	It is good practice to minute this every year and always on a change in officer.
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 balances	The balance at the bank should be clearly minuted at every meeting. <i>(also raised last year)</i>	Please ensure that the minute template includes the bank balance.
Bank statements	It is good practice for each member of the council in rotation to initial the bank reconciliation back to the actual statement	Please ensure that this is restarted from the next meeting of the council.

	<i>(also raised last year)</i>	
Savings account	The council appears to still hold a savings account that contained 63p <i>(also raised last year)</i>	This account should be either used to generate interest, or closed.
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>	
	The records of the council	comply with this test
L	<i>Transparency Code</i>	
Council laptop and phone	Te clerk is using her own personal devices for email, payroll and bank / HMRC codes. This limits resilience of the council.	A laptop and PAYG phone should be bought by the council to hold its data securely.
Member emails	The members of the council are using personal email account.	This has been legally required since 1 st April 2025
Clerk email	The clerk emails is not linked to the council domain name.	This has been legally required since 1 st April 2025
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 now	comply with this test
O	<i>Trust funds</i>	
	Not applicable to this council	
P	<i>Borrowing</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