

Do the Numbers Limited

4th June 2025

Amy White, Clerk
East Woodhay Parish Council

Dear Amy,

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.

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	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Scribe accounting system	The council's accounts are now on the Scribe system which has the capacity to attach supplier invoices to the ledger as PDF.	Commencing this would allow reduced use of paper and easy invoice checking for members using read only access.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Planning committee	Most of the applications received require no comment. The multiple sets of minutes add administrative burden for little benefit.	It may be worth delegating routine planning comment to the proper officer and bringing important applications to full council.
Amenity committee	It may be worth converting this committee into a working group that makes recommendations to full council.	This would streamline decision making and administration and free up officer time.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk assessment	The risk assessment was reviewed in March 2024 and then in April 2025.	This timing difference meant it was not checked in the year.
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 now	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 authority's approvals, and PAYE and NI requirements were properly applied</i>	
	The records of the council	comply with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset register values	The Scribe asset register values appear to contain some duplicated figures.	The spreadsheet figures should be used to correct Scribe and then the listing is resilient going forward.

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	
	The records of the council now	comply with this test
N	Publication of prior year AGAR	
	The records of the council now	comply with this test
O	Trust funds	
	The records of the council now	comply with this test
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