

Do the Numbers Limited

7th April 2025

Elizabeth Billingham, Clerk
Bramdean and Hinton Ampner Parish Council

Dear Elizabeth,

Subject: Review of matters arising from Internal Audit for 31 March 20254

Following my visit with you today, please find below the list of matters arising. I found the records of the council to be in 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>	
Grants process	The council appears to have no transparent grant making process, form or policy.	A system, based on this should be adopted and published (also raised last two years)
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Audit report	There is no evidence that the council reviewed and agreed an action plan on the Internal Audit report from last year.	The council is again exempt from External Audit (including 5% sample) so extra attention should be paid to IA recommendations.
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 council now has a risk assessment but it is not published on the website	Over the coming months the proper officer should review all web disclosures.
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 authority's approvals, and PAYE and NI requirements were properly applied</i>	
Change of clerk	The new clerk commenced employment since the January meeting. A clear minute of the recruitment process should be made as there is not apparent council approval of the change.	A minuted record of the date of resignation of the former clerk, how the new clerk was appointed and the agreed employment terms is essential control over public funds.
Volunteer expenses	The volunteer who maintains the recreation ground appears to be	Honorariums are no longer permitted in councils. Reimbursement of

	given a round sum amount without receipts.	expenses should be evidenced.
<i>H</i>	<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</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>	
	The records of the council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
Council website	There remain some gaps in the information set on the website. <i>(also raised last two years)</i>	Members should use the checklist here to support the new clerk in finding the required information.
<i>M</i>	<i>Public Rights</i>	
Public Rights	The minutes did not include the dates of public rights. <i>(also raised last year)</i>	When the AGAR is approved, the dates should be minuted.
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council 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	

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