

Do the Numbers Limited

17th April 2026

Elizabeth Billingham, Clerk
Bramdean and Hinton Ampner Parish Council

Dear Elizabeth,

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

Following my visit with you 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>	
Grants process	The council grant form is on the web as a Word file that fails malware tests.	The form should be published as a PDF with the word version available on request.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
VAT 126	A VAT 126 to the end of the financial year had not been submitted.	This should become routine practice.
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 not reviewed and approved in the year.	This is an AGAR requirement and should be done each year.
Review of internal control	Members are responsible for reviewing internal controls throughout the year.	A policy <u>such as this</u> should be adopted and applied each 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 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>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>	
Clerk's pay increment	The clerk is on an SCP pay scale but the agreed increment was not minuted when applied.	The council should always have a minute of the expected payroll cost.
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>	
Lloyds Bank	The council is currently unable to receive or print statements on the Lloyds accounts which are being	Screenshots were validated, but the accounts should be closed without delay and all funds moved to Unity.

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	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>	
Model publication scheme	The scheme in use by the council is not the most recent.	Please adapt and adopt the current scheme, linked in the PG.
M	<i>Public Rights</i>	
Public Rights	The minutes did not include the dates of public rights. <i>(also raised last two years)</i>	When the AGAR is approved, the dates should be minuted.
DPI forms	The contact information held by the monitoring officer is not current.	Please ensure that all information published by the Monitoring Officer is correct.
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 and minuted 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