

# Do the Numbers Limited

22<sup>nd</sup> May 2025

Amanda Owen, Clerk  
Chineham Parish Council

Dear Amanda,

## **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 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 2024](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
	The records of the council 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>	
Recreation 'committee'	This group meets on zoom and is thus a working group not a committee. It cannot make decisions binding on the council.	Please ensure that all future references are corrected.
Planning minutes	The minutes of the planning committee are maintained by the assistant clerk and were thus not physically present at the audit.	It would be useful for the file to be available next year to allow checking of physical signatures, page numbering and the like.
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 comply	with this test
D	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
General reserves	The reserves of the council at 17 months of revenue expenditure are significantly in excess of PG guidance.	Councils do not have the power to hold savings. Taxpayers money should be applied to their benefit. <i>(also raised last year)</i>
Earmarked reserves	None of the earmarked reserve categories meet the requirements of PG2025	New projects should be identified that comply with the rules.
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 now	comply with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	

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Director: Eleanor S Greene

Community land	Much of the land around Petty's Brook is owned by dormant companies ( <a href="#">01710584</a> , <a href="#">07690990</a> , <a href="#">01916654</a> ) and companies who probably do not remember that they own the land.	It may be worth the council contacting each of the owners and the land registry to see if it can take over that land for the benefit of residents. <i>(ongoing from last year)</i>
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council now	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>	
	The records of the council now	comply with this test
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>	
	The records of the council comply	with this test
P	<i>Borrowing</i>	
	The records of the council comply	with this test

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