

Do the Numbers Limited

7th April 2026

Kate Egan, Clerk
Ashwick Parish Council

Dear Kate,

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

Following my visit today, please find below the list of matters arising. I found the records 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 2026](#)

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>	
Internal audit report	The council noted the 2025 report but did not minute an action plan.	This is a requirement from 2026 so should be done.
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 precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
General reserve	The general reserve of the council is now significantly in excess of 12 months of revenue expenditure which is not in accordance with the Practitioners Guide.	The council should actively work with residents to bring forward projects of benefit to the community.
Earmarked reserve	The council has a sum set aside for 'planning' with no rationale of when and how it will be spent.	All EMRs must have an end date and clear reason or be rolled back into general reserve
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 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>	
Clerks pay	When the clerk's SCP point was amended, the new point was not minuted.	It is essential for budget monitoring that the council knows its expected payroll bill.
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>	
	The records of the council now	comply with this test

eleanorgreene@thedunnefamily.co.uk

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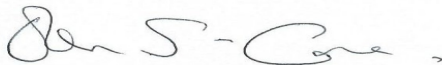
Director: Eleanor S Greene

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>	
2026/27	Due to projects planned, the council will not be exempt in the coming year.	Members should make themselves aware of the requirements of the external auditor.
L	<i>Transparency Code</i>	
	The records of the Council comply	with this test
M	<i>Public Rights</i>	
Councillor vacancies	The council has four vacancies and has asked for a governance review.	While the councillor number remains at 11, great care should be taken to ensure that all meetings are quorate.
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 fully engaged with these changes and was in compliance by the year end.	The council was not in compliance for the whole year but has met the requirements.
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