

# Do the Numbers Limited

8<sup>th</sup> April 2025

Debbie Widdows, Clerk  
Croscombe Parish Council

Dear Debbie,

## Subject: Review of matters arising from Internal Audit for 31 March 2025

Following my visit 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 2025](#)

| Test                      | Matter arising   | Recommended Action   |
|---------------------------|--|--|
| A                         | <i>Appropriate accounting records have been properly kept throughout the financial year</i>  |  |
| Payment listings          | The payment listings are on the web, but not the minute book which is the master legal record of the council. <i>(also raised last year)</i>                         | Please ensure that all payment listings and bank reconciliations are included in the minute book.  |
| Grant applications        | The council does not appear to have a clearly minuted grants process showing the power used.   | Please align the form and policy towards best practice <a href="#">such as this</a> <i>(also raised last year)</i>                               |
| B                         | <i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i> |  |
| Minute authorisation      | It is a legal requirement of LGA1972 that every page of the minutes is initialled and the final page signed and dated by the chair. <i>(also raised last year)</i>   | Please update the minute template to include spaces for signatures and dates so that this requirement is complied with.                          |
| Working parties           | Working parties do not have the power to make decisions on behalf of the council, nor do they have the power to spend.   | Please ensure that all decisions are made by the Council at a meeting and carried out once approved.   |
| VAT reclaim               | No VAT reclaim was submitted in the year.  | Please ensure that 2024/25 transactions are included in the next claim.  |
| C                         | <i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>                           |  |
| Transparent communication | It appears that the councillors have set up a Whatsapp Group.  | Members must be aware that any council discussion that takes place in this group is subject to FOI and no decisions of any sort should be taken. |
| D                         | <i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>            |  |
| Budget monitoring         | All budget monitoring reports and the agreed budget itself are not currently included in the minute book. <i>(also raised last year)</i>                             | The signed paper record is the master record. It must be able to stand alone decades after the website has changed.                              |
| Reserves                  | The general reserves of the council are 24 months of revenue   | Please ensure that projects are brought forward to benefit taxpayers.  |

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Director: Eleanor S Greene

|                      |  |   |
|----------------------|--|---|
|                      | expenditure which is significantly in excess of the Guidance.  |   |
| Precept              | When the precept was approved, no value was minuted and the budget was not in the minutes.   | Please ensure that the precept approval is properly minuted next year.                    |
| 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>   |   |
|                      | The records of the council now   | comply with this test   |
| I                    | <i>Periodic Bank reconciliations were carried out during the year</i>  |   |
| Bank statements      | There is no evidence that members of the council are checking the third party statement back to the cashbook.  | All members in rotations should carry out this essential check (also raised last year)    |
| 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> |   |
| Playing field lease  | The lease with SCC has expired and in due course will need extending. (also raised last year)  | The lease is in its 'roll on' terms, but any usage changes would need regularisation.     |
| Accounts spreadsheet | At the start of the audit visit this spreadsheet was not up to date.   | Please ensure that the full cashbook spreadsheet is kept up to date                       |
| K                    | <i>Certified Exempt in prior year</i>  |   |
|                      | The records of the Council comply  | with this test  |
| L                    | <i>Transparency Code</i>   |   |
| Draft minutes        | It is a requirement of the transparency code that all minutes and documents are published on the website within 30 days.   | Please ensure that the website is properly populated with draft documents where required. |
| M                    | <i>Public Rights</i>   |   |
| DPI forms            | The link from the council website to Somerset is broken.   | When all DPI forms are checked, this should be corrected.                                 |
| N                    | <i>Publication of prior year AGAR</i>  |   |
|                      | The records of the council now   | comply with this test   |
| O                    | <i>Trust funds</i>   |   |
|                      | Not applicable to this Council   |   |
| P                    | <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

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