Do the Numbers Limited

1st May 2025

Simon Pritchard, Clerk
Milborne Port Parish Council

Dear Simon,

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

Following my visits to the office today and earlier in the year, please find below the list of matters arising.

I found the records of the council to be in very good order and that the review went well.

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

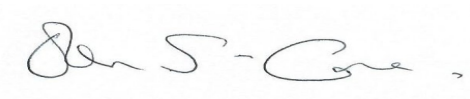
Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
Current account balance	On occasion, electronic payments have been delayed because they are more than the standing balance in the account.	As more projects come on stream it may be worth uplifting the amount held in the payment account.
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Standing Orders	The standing orders of the council have not been reviewed for some years.	Even if unchanged, they should be checked annually.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
	The records of the council comply	with this test
D	*The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
	The records of the council comply	with this test
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
Bank interest	The bulk of the council's funds remain in in an account earning less than the BoE base rate and s106 funds are due to arrive in 2025/26	The council should consider moving some funds to a sector specific account such as the CCLA PSDF or Redwood Bank or Hampshire Bank
F	*Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for*	
Not applicable to this council		
G	*Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied*	
	The records of the council comply	with this test
H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the council comply	with this test
I	*Periodic Bank reconciliations were carried out during the year*	
Bank deposits	The council holds all of its funds in a sweep account linked to the current	The council should open a deposit account to hold reserves not needed

	account. This increases risk. *(also raised last two years)*	in the next few months. *(see test E)*
J	*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.*	
	The records of the council comply	with this test
K	*Certified Exempt in prior year*	
Not applicable to this council		
L	*Transparency Code*	
	The records of the council comply	with this test
M	*Public Rights*	
Members DPI forms	Please ensure that all DPI forms are complete – including home address – and where “none” please mark as such. Also please ask Somerset council to obey their legal obligation to publish submitted forms.	Now that the council is returning towards a full cohort of members, the forms should be kept up to date.
N	*Publication of prior year AGAR*	
The records of the council comply with this test.		
O	*Trust funds*	
	The records of the council now	comply with this test
P	*Borrowing*	
Not applicable to this council		

Please find attached my invoice for the balance of the agreed fee.

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene