Do the Numbers Limited

30th April 2026

Simon Pritchard, Clerk
Milborne Port Parish Council

Dear Simon,

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

Following my visit to the office 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	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the council now	comply with this test
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Financial regulations	It is now an AGAR requirement that the Standing orders and Financial Regulations are reviewed by members each year.	Even if there are no changes, it is good practice for members to re familiarise themselves with the documents.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Statement of internal control	It is now an AGAR requirement that the council minutes is statement of internal control for between audit visits.	The council should adapt and adopt a model policy such as this one
D	*The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate*	
General reserve	The general reserves of the council are at the upper limit of good practice.	Once the Hub project is completed, reserves should be reviewed.
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 *(also raised last two years)*	The council should consider moving a sector specific account such as the CCLA PSDF which is paying over 3%
Annual CIL report	It is a requirement that all councils publish an annual report of CIL received, spent and held.	This should be done on a receipts basis and uploaded at the time of AGAR approval.
F	*Cash payments were properly supported by receipts, all 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*	
	The records of the council comply	with this test
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.*	
Leases and tenancies	The council has leases with sports clubs and a charity for which the remaining term and annual fee are not entirely clear.	Clarifying these agreements and ensuring that the legal status of the pavilion is absolutely clear would be to the benefit of the council.
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*	
	The records of the council comply	with this test
N	*Publication of prior year AGAR*	
The records of the council comply with this test.		
O	*Digital and Data Compliance*	
Assertion 10 requirements	The council has engaged with these changes and was partly in compliance by the year end.	A data audit should be carried out, including data stored by members, and repeated each year.
P	*Trust Funds*	
Playing Field Charity	The council is not a trustee of this charity, but works closely with it.	Until the Annual Return filing is in compliance with Charity Commission rules, no grants should be made.

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