

Do the Numbers Limited

2nd June 2025

Bernice Gibson Ost, Clerk
West Meon Parish Council

Dear Bernice,

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

Following my visits with you today, please find below the list of matters arising.

I found the records and systems to be in 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 2025](#)

Test	Matter arising	Recommended Action
A	Appropriate accounting records have been properly kept throughout the financial year	
Scribe accounts	The accounts of the council are now on Scribe which should simplify record keeping.	Reports directly from Scribe can be appended as pages of the minutes to reduce transcription risk.
B	This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for	
	The records of the council now	comply with this test
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 now	comply with this test
D	The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate	
Reserves	The level of reserves held by the council is above best practice.	The council has carried out several projects in the year but must ensure that taxpayer funds are appropriately applied going forwards.
Budget monitoring	Quarterly financial reports are not included in the permanent minute record.	All budget reports should be kept to support the minutes. (also raised last year)
E	Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for	
Land rental income	The council is owed peppercorn rents from the Village Hall and the Rifle club which have not been received for several years.	The arrears should be settled and then the payments collected annually in conjunction with the lease/agreements issue (also raised last year)
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 were paid in accordance with this authority's approvals, and PAYE and NI requirements were properly applied	

eleanorgreene@dothenumbers.uk

Registered in England No. 7871759

Director: Eleanor S Greene

	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 been in legal discussion with the village hall and the rifle club about rights and responsibilities over Parish Land. It does not appear that the land in question has been registered.	The land registry omission should be remedied without delay. Appropriate sector specific expert legal advice should be sought to resolve this issue. (also raised last two years)
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	The council has had a significant turnover of councillors in the year.	Please ensure that all DPIs are kept up to date and the council website links to that of the Monitoring Officer
N	Publication of prior year AGAR	
	The records of the council comply	with this test
O	Trust funds	
	Not applicable to this council	
P	Borrowing	
	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