

Do the Numbers Limited

7th April 2026

Joe McGhee, Clerk
Leigh on Mendip Parish Council

Dear Joe,

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

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 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>	
	The records of the council comply	with this test
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 now	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>	
Reserves	The reserves of the council amount to 24 months of revenue expenditure which is significantly in excess of guidance.	The council should bring forward projects to make good use of taxpayer funds. <i>(also raised last year)</i>
Budget approval	When the budget was approved, the amount to be precepted was not minuted.	Please ensure that this is done each 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>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>	
Contract approvals	When the churchyard maintenance contract was agreed, no total value was stated.	It is always good practice for budget monitoring to state the value of contracts in advance
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank statements	It is not clear that members are seeing the physical bank statement.	Please ensure that members in rotation initial the bank statement back to the reconciliation.
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</i>	

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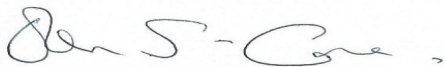
Director: Eleanor S Greene

	<i>debtors and creditors recorded.</i>	
	The records of the Council comply	with this test
<i>K</i>	<i>Certified Exempt in prior year</i>	
	The records of the Council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
	The records of the Council comply	with this test
<i>M</i>	<i>Public Rights</i>	
Member vacancies	When the vacancies are filled, please ensure that all DPI forms are checked.	
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the Council comply	with this test
<i>O</i>	<i>Digital and data compliance</i>	
Assertion 10 requirements	The council has engaged well with these changes and was largely in compliance by the year end.	In advance of approval of the AGAR, a data audit of what is held where should be carried out.
<i>P</i>	<i>Trust funds</i>	
	The records of the council comply	with this test

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