Do the Numbers Limited

12th May 2026

Laura Cooper, Clerk
Vernham Dean Parish Council

Dear Laura,

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

Following my visit with you today, please find below the list of matters arising. I found the records and systems to be very 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 2026

Test	Matter arising	Recommended Action
A	*Appropriate accounting records have been properly kept throughout the financial year*	
	The records of the council 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*	
Fete income and profit share	All income and expenditure for the Fete has gone through the parish council account including food and alcohol sales without appropriate VAT treatment and no clear power to distribute the surplus.	This event was previously run externally from the Parish Council. To prevent the need for VAT registration of the whole council, transferring ownership to the PTA should be investigated.
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*	
Earmarked reserves	The council has identified projects to make use of the precepted and recreation ground funds. *(also raised last year)*	The validity and timescale of planned projects should be clearly minuted at each budget setting.
E	*Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for*	
Fete income	See comment above re the Fete	
F	*Cash payments were properly supported by receipts, all cash was approved and VAT appropriately accounted for*	
Fete income	See comment above re the Fete	
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*	
Clerk terms of employment	When the current clerk was employed there was no clear minute of the hours, rate of pay and pension status.	A clear quantification of payroll cost should be minuted each year and on every staff change.
Chair's allowance	The council voted to allow the chair an allowance which would be liable	Any such expenditure should be on the basis of receipted

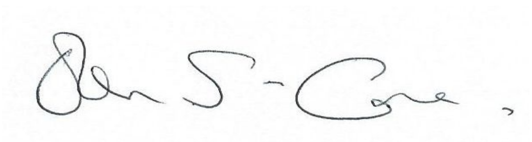
eleanorgreene@thedunnefamily.co.uk
Registered in England No. 7871759 Director: Eleanor S Greene

	for PAYE if paid across directly. (*also raised last two years*)	reimbursement, with a clearly minuted valid spending power.
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.*	
	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*	
	The records of the council now	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*	
	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