Do the Numbers Limited

17th April 2026

Elizabeth Billingham, Clerk
Hursley Parish Council

Dear Elizabeth,

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.

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*	
Clerks expenses	The clerk has incurred significant expenses on her own card that can wait two months to be reimbursed.	The council could look at the Lloyds multipay card that can be linked to the Unity Trust account *(also raised last two years)*
Grant application	The grant application form and policy are not published on the council website	A grant form such as this should be adopted and used from now on. *(also raised last two years)*
B	*This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for*	
Standard documents	Standing Orders, Financial regulations, risk assessment and asset register were approved 1n 2025 but are not on the website	Please ensure that all web published documents are the current versions.
Internal auditor appointment	It is good practice to minute who the internal auditor is each year.	A review of independence and competence f the current appointee should be carried out annually.
C	*This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these*	
Risk assessment	The document on the website does not appear to be the most recently approved. *(also raised last two year)*	Please ensure that the risk assessment is reviewed and approved every year.
Review of internal control	Members are responsible for reviewing internal controls throughout the year.	A policy such as this should be adopted and applied each year.
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 now	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*	
	The records of the council comply	with this test.
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	
Clerks salary	When the clerk received the NJC award, no clear minute of terms was made.*(also raised last two year)*	It is good practice to clearly minute employee terms – including pension – annually.
LGPS contributions	The council has been paying in to the LGPS but the clerks scheme does not appear to be properly linked. *(also raised last year)*	This should be closely monitored by the council until all funds are allocated to the correct LGPS section.
H	*Asset and investment registers were complete and accurate and properly maintained*	
	The records of the council now	comply with this test.
I	*Periodic Bank reconciliations were carried out during the year*	
Lloyds Bank	The council is currently unable to receive or print statements on the Lloyds accounts which are being closed.	Screenshots were validated, but the accounts should be closed without delay and all funds moved to Unity.
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*	
	All matters covered elsewhere in	this report
M	*Public Rights*	
DPI forms	The contact information held by the monitoring officer is not current.	Please ensure that all information published by the Monitoring Officer is correct.
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 largely in compliance by the year end.	A data audit should be carried out and minuted 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