

Do the Numbers Limited

22nd May 2025

Amanda Owen, Clerk
West Dean Parish Council

Dear Amanda,

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

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

I found the records and systems to be in excellent 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	<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 now	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 budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	The records of the council comply	with this test
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>Petty 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>	
	The records of the council comply	with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
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 debtors and creditors recorded.</i>	
	The records of the council now	comply with this test
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
L	<i>Transparency Code</i>	
	The records of the council now	comply with this test

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Registered in England No. 7871759

Director: Eleanor S Greene

<i>M</i>	<i>Public Rights</i>	
Councillor emails	From 1 st April 2025 the requirement for councillors to have emails linked to the domain name of the council website has become stricter.	Although .gov.uk is the ideal intention, a .co.uk address under the full control of the clerk is acceptable
<i>N</i>	<i>Publication of prior year AGAR</i>	
	The records of the council now	comply with this test
<i>O</i>	<i>Trust funds</i>	
Development site management company	It appears that the developers of multiple houses in the parish wish to have the open spaces adopted by a management company rather than the borough / unitary council. This is not to the benefit of the parish.	Privately owned roads and open spaces are commonly used by developers as a way around compliance with full council standards. The parish should take legal advice before getting involved in any such scheme.
<i>P</i>	<i>Borrowing</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