

Do the Numbers Limited

20th April 2026

James Sheehy, Clerk
Olivers Battery Parish Council

Dear James,

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

Following my review of the records provided to me, 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>	
Debit card	Due to the multiple changes in clerk, the debit card appears to not be in use.	In due course, a card in the proper officer's name should be brought into use.
Payment approval	During much of the year, lists of payments to be approved were not included in the minutes, it is unclear how and where they were approved.	A Scribe report of all payments to be approved must be included in the minutes of every meeting.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Standard documents	The updated standing orders, and financial regulations are not on the website.	When the new website comes live, before the AGAR is approved, please ensure that all approved documents are published.
GDPR	During the year members of the public were named in minutes.	This is contrary to the GDPR 'right to be forgotten' and so should be avoided.
Minute approval	Not all sets of meeting minutes were printed and signed in the file.	This is a legal obligation and must be done before the AGAR is signed
Confidential minutes	Not one set of confidential minutes were signed in the file. Not one set of public minutes specified the business to be conducted in closed session and summarised the outcomes.	Significant items of expenditure were not properly minuted. Staffing changes were not properly minuted. This should not recur.
Internal audit report	The reports were taken to council but no actions agreed.	Please ensure that this report is actioned in its entirety. <i>(also raised last year)</i>
S137 Grants	Grants were made to individuals in the year, supposedly under s137	This was ultra vires because s137 precludes individuals.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policies	Many of the policies published on the website are not the current versions.	Please ensure that the new website is populated with the correct documents.
Statement of	Members are responsible for	A statement of internal control such

EleanorGreene@DoTheNumbers.uk

Registered in England No. 7871759

Director: Eleanor S Greene

internal controls	reviewing Internal Controls throughout the year.	as this should be adopted and enacted.
<i>D</i>	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Budget setting	The budget is not published on the website, nor is it included in the minutes.	The budget is a public document and should be included on the new website.
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
CIL	The council received CIL last year but has not web published its CIL report.	Please ensure that the annual CIL report is added to the website.
<i>F</i>	<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	
<i>G</i>	<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>	
Clerk recruitment	The council recruited two clerks and a locum during the year without properly minuting any of the appointments.	Please ensure that all changes in officer are properly minuted stating start date, hours, pension terms and SCP point. Resignations should also be minuted.
Salary increments	It appears that NJC salary increments had not been properly applied in previous years.	In future, all pay awards should be clearly minuted and properly applied in accordance with employment contracts.
Payroll records	No copy P45s, no P11s and no P32 were on file for the year.	Members of the council are the employer of the proper officer. They must ensure that they understand their legal obligations.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Contracts and quotes	It would appear that members of the council are seeking quotes and then work is agreed without a public decision of the best option.	All quotes and tenders should be sought by the proper officer and the value and name of the winner of every unbudgeted purchase clearly minuted.
Asset register	The asset register is not on the website or in Scribe (also raised last year)	To comply with FOIA, please ensure that the asset register is uploaded when the AGAR is approved.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
Payment listings	The Payment listings have not been included in the minutes for the year. (also raised last year)	Please ensure that the list of payments is clearly minuted every month.
Bank reconciliation	The list of reconciled bank balances has not been minuted for most of the year. (also raised last year)	Please ensure that the Scribe summary is included in the minutes every month
Bank statements	There is no evidence that members in rotation have been checking the bank statement to the cashbook.	Please ensure that this is done every month from now on. (also raised last year)
<i>J</i>	<i>Accounting statements prepared during the year were prepared on the correct</i>	

	<i>accounting basis, agreed to the cash book, supported by an adequate audit trail and debtors and creditors recorded.</i>	
	The records of the council comply	with this test
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
Web documents	Several required disclosures are not on the website.	See points made elsewhere in this report.
<i>M</i>	<i>Public Rights</i>	
Members DPI forms	The DPI form list held by WCC is not up to date.	Please ensure that the records are up to date.
<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 is yet to publish the required data policies or carry out a data audit. The new website will likely be compliant.	This matter should be addressed over the coming months.
<i>P</i>	<i>Trust Funds</i>	
	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