

# Do the Numbers Limited

7<sup>th</sup> April 2026

Kate Egan, Clerk  
Stoke St Michael Parish Council

Dear Kate,

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

Following my visit today, please find below the list of matters arising. I found the records of the council to be in exemplary 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	<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>	
Internal audit report	The council noted the management report in 2025 but did not set out a clear plan for implementation of recommendations.	As the council will be subject to external audit in the coming year, please ensure that this is done from now on.
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 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>	
	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>Cash payments were properly supported by receipts, all cash expenditure 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 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 now	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 comply	with this test
K	<i>Certified Exempt in prior year</i>	
	Not applicable to this Council	
L	<i>Web publication of required information</i>	
	The records of the Council comply	with this test

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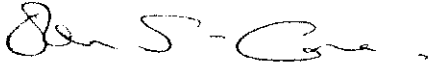
Director: Eleanor S Greene

<i>M</i>	<i>Public Rights</i>	
Members DPI forms	Not all of the councillors appear to have current DPI forms (some say Mendip)	Please ensure that all members have an up to date form, since the last elections and referring to the correct Unitary authority
<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 fully engaged with these changes and was in compliance by the year end.	The council was not in compliance for the whole year but has met the requirements.
<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