

Do the Numbers Limited

12th November 2025

Brie Logan, Interim Clerk
Wilton Town Council

Dear Brie,

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

Following my visit to the offices today, please find below the list of matters arising.

As is to be expected with a council I am visiting for the first time and that has had a change in proper officer, the list is quite long. The Interim Clerk has commenced the necessary changes and members should engage with the process going forwards.

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>	
Accounting system	During the year the council moved from Rialtas to Scribe. Ledger entries were all transferred but not all supplier invoices were to hand.	In advance of the end of year, please ensure that all supplier invoices are properly to hand.
Payment listings	The full month payment listings showing approval by two councillors were not to hand.	Please ensure that the list of payments is included in the signed minutes as a permanent record.
Bank accounts	The council holds three accounts with Lloyds, one of which appears to have just been for a debit card.	It would improve transparency if only one current account was in use.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute numbering	It is a legal requirement that every minuted decision has a unique reference. Restarting at 1 for each meeting is not compliant.	Please ensure that the proper referencing system previously in place is maintained from now on.
Minute approval	It is a legal requirement that every page of the minutes is initialled and the last page is signed and dated.	Please ensure that all sets for the year are properly approved and that the template going forwards facilitates compliance.
Minute content	Council minutes should record decisions made. They are not intended to record general local issues.	Please ensure that minutes are clear and succinct without excess coverage of public comment.
GDPR issues	Once signed, minutes cannot be altered which conflicts with the GDPR right to be forgotten.	Please ensure that members of the public are never named in the minutes.
Contract approval	When any contract or tender is approved it is a requirement that	This must be done in all instances going forwards.

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Director: Eleanor S Greene

	the name of the winning company and the value is clearly minuted .	
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Policy updates	The council has a significant number of policies, some of which would be better merged.	Over the coming months all policies should be reviewed and where necessary updated.
Policy compliance	Not all of the policies of the council accord with the underlying legislation, nor do they reference it.	Model template polices – such as this from ACAS - should be adopted and referenced.
Financial Risk Assessment	The risk assessment of the council is out of date and glosses over certain risks.	The whole assessment should be robustly reviewed in advance of year end.
Insurance	The council owns several items of a historic nature which are difficult to value for insurance and store to maintain their condition.	The Proper Officer should seek advice on how to best store, preserve and then display the items.
H&S risk assessments	The council appears to have a backlog of asbestos and fire risk assessment checks including at the building housing the office.	Appropriate external reports should be sought and clear action plans agreed to be implemented by the proper officer.
Burial ground	The burial ground is currently closed to new interments	Correcting the burial records to bring them into compliance with the law is a matter of urgency for the council.
D	<i>The precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
	Not covered at this visit	
E	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
	Not covered at this visit	
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 comply	with this test
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset register	The asset register of the council does not include purchase dates	As part of the review of the register, decade estimates of purchase dates should be added.
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank reconciliation	The bank reconciliation report has not been regularly minuted.	This should be done and evidence of members checking the actual statement held on file.
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>	
Management reports	The minute book is the master legal record of the council. It must be able to stand alone in	Please ensure that all finance reports, reconciliations and payment lists are signed into the minute book.

	decades to come, without reference to the website. Reports that are approved in the minutes must form part of the hard copy permanent record.	This includes approved AGAR and budget.
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this council	
<i>L</i>	<i>Transparency Code</i>	
Data security	It appears that all members have had access to all officer electronic documents.	This is not good practice and increases the risk of a data breach. The clerk should correct access permissions in the directories.
<i>M</i>	<i>Public Rights</i>	
Member DPIs	Several of the members of the council have not correctly completed their PI forms.	It is a requirement that the name of the employer and the actual address are held by the monitoring officer.
Member communication	On the council website, several members have listed mobile phones as contact methods.	This could bring those devices under the remit of an FOI request and is best avoided.
Changes in membership	Whenever a councillor resigns or is co opted, this should be clearly minuted.	Transparency around when and why vacancies occur is essential.
<i>N</i>	<i>Publication of prior year AGAR</i>	
AGAR publication	The council has several links for the 2024/25 AGAR but none has the full completed document	AS part of the ongoing website review, please ensure that the AGAR link is corrected.
<i>O</i>	<i>Trust funds</i>	
	Not applicable to this Council	
<i>P</i>	<i>Borrowing</i>	
	The records of the council	comply with this test

Please find attached my invoice for the interim fee. I will return to the council next April to complete my review

If either you or your members have any queries, please do not hesitate to contact me.

Regards,



Eleanor S Greene