

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

13th May 2022

Belinda Baker, Clerk
Headbourne Worthy Parish Council
Church View
Palace Close
Kings Somborne
SO20 6PS

Dear Belinda,

Subject: Review of matters arising from interim Internal Audit for 31 March 2022

Following my visits 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 2022](#)

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>	
VAT 126 claims	The council has only been reclaiming VAT once a year, even when the recoverable amount is significantly higher than £100	Claims can be made as often as once a calendar month, so long as they are for over £100 (see the rules here)
Kings Barton	Discussion of issues with the developer take up substantial time at meetings. It will not be feasible to have full councillor representation for the site until it is all built.	It may be worth setting up a working party to link HWPC, WCC and residents groups that can meet informally or on Zomm and then report back to PC meetings with updates.
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Risk Assessment	It is an AGAR requirement that the Risk Assessment is reviewed every year.	This should be done in the coming months and then added to the schedule calendar.
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 comply	with this test

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Registered in England No. 7871759

Director: Eleanor S Greene

<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council comply	with this test
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council comply	with this test
<i>J</i>	<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
<i>K</i>	<i>Certified Exempt in prior year</i>	
Not applicable to this council		
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
Councillor numbers	In due course, the size of the Kings Barton population will necessitate increasing the size of the council.	It may be worth deferring the LGR process until all houses are occupied and the new residents have a say.
<i>N</i>	<i>Publication of prior year AGAR</i>	
The records of the council comply with this test.		
<i>O</i>	<i>Trust funds</i>	
Not applicable to this council		
<i>P</i>	<i>Borrowing</i>	
Not applicable to this council		

Pleas 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