

# Do the Numbers Limited

13<sup>th</sup> May 2026

Katherine Horton, Clerk  
Hawkley Parish Council

Dear Katherine,

## 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 very good 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 Auditor appointment	It is a PG requirement that the independence of the auditor is reviewed every year.	This can be done as part of the review of the report.
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 budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Earmarked reserves	The council has completed ponds project and is about to embark of Greens kerbs	The level of general reserve is just less than one year of expenditure which is appropriate.
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 wit 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 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>	
	The records of the council comply	with this test
L	<i>Transparency Code</i>	

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Director: Eleanor S Greene

Grants	Several grants were made under s137 for which the amounts were not minuted.	It is always good practice to minute such and to check against the total value of S137 available.
<i>M</i>	<i>Public Rights</i>	
Councillor emails	Members should not use other than domain name emails for council business.	Please remove non compliant addresses from the website.
<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 engaged with these changes and was partly in compliance by the year end.	A data audit should be carried out, including data stored by members, and repeated each year. An accessibility statement should be added to the home page of the website.
<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