

**Do the Numbers Limited**  
**37 Upper Brownhill Road**  
**Southampton, SO16 5NG**

22<sup>nd</sup> April 2022

Pam Hibbins, Clerk  
 Worldham Parish Council  
 East Worldham Village Hall  
 Worldham  
 Hants GU34 3AN

Dear Pam,

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

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 2021](#)

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>	
Minute signing	It is a legal requirement of LGA72 that every page of the minutes is initialled and the final page signed and dated by the Chair upon approval. Not all sets have been signed.	In advance of approval of the AGAR, please ensure that all minutes are correctly approved
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>	
	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 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	Periodic Bank reconciliations were carried out during the year	
	The records of the council comply	with this test
J	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.	
	The records of the council comply	with this test
K	Certified Exempt in prior year	
	Not applicable to this council	
L	Transparency Code	
	The records of the council comply	with this test
M	Public Rights	
Member's DPI forms	To aid clarity and transparency, it is good practice for members to write "none" in boxes that do not apply to them.	At the next available meeting, all members should check that their forms are up to date, complete and accurate.
N	Publication of prior year AGAR	
	The records of the council comply	with this test
O	Trust funds	
	Not applicable to this council	
P	Borrowing	
PWLB loans	The council does not currently have any borrowing, but has a significant project that may need rapid funding.	The guidance and forms for PWLB loans can be found <a href="#">here</a> .

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