Do the Numbers Limited

28th April 2023

Belinda Baker, Clerk Headbourne Worthy Parish Council

Dear Belinda,

Subject: Review of matters arising from Internal Audit for 31 March 2023

Following my visit with you today, please find below the list of matters arising.

The internal audit was carried out in accordance with the requirements of the <u>Audit and Accounts Regulations 2015</u> and the guidance and instruction in the <u>Practitioners Guide 2023</u>

A ppropriate accounting records have been properly kept throughout the financial year The records of the council comply with this test C This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for VAT 126 The council has only been reclaiming VAT once a year, even when the recoverable amount is significantly higher than £100 Committees Any committees set up to assist with Kings Barton issues must have proper agendas and minutes. Working Parties and Task and Finish groups may also be required. C This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these The records of the council comply with this test D The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate The records of the council comply with this test E Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for The records of the council comply with this test F Petty cash payments were properly supported by receipts, all petty cash was approved and VAT appropriately accounted for The records of the council comply with this test G Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied The records of the council comply with this test H Asset and investment registers were complete and accurate and property maintained Asset and investment registers were complete and accurate and property maintained Asset The full asset register should be registr is approved at the same time as the AGAR Periodic Bank reconciliations were carried out during the year Bank The bank statement should be	Test	Matter arising	Recommended Action	
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1	Bank	The bank statement should be	Each member in rotation should	

eleanorgreene@thedunnefamily.co.uk

Director: Eleanor S Greene

Registered in England No. 7871759

statement approval	inititalled back to the cashbook .	carry out this control
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.	
Flooding	The council does not have GPC so is	Appropriate legal advice re
mitigation	limited in its powers to deal with	peppercorn leases may resolve this
	resolving the flooding issue.	issue.
K	Certified Exempt in prior year	
	Not applicable to this	council
L	Transparency Code	
	The records of the council comply	with this test
М	Public Rights	
Councillor	In due course, the size of the Kings	It may be worth deferring the LGR
numbers	Barton population will necessitate	process until all houses are
	increasing the size of the council.	occupied and the new residents
		have a say.
DPI link	The council website does not include	Pleas ensure that the link is updated
	a link to the Monitoring officer	in advance of approval of the AGAR
	published DPI forms	
Public rights		The relevant paperwork should be
	Public rights period dates at the time	left on the website to prove
	of approval of the AGAR.	compliance for the following AGAR
N	Publication of prior year AGAR	
Prior year	It is a legal requirement of S13 of the	Please ensure that the website us
AGAR	2014 Act that 5 years of AGAR forms	updated in advance of approval of
	are published.	this year's AGAR
0	Trust funds	
	Not applicable to this council	
P	Borrowing	
	Not applicable to this council	

Please find attached my invoice for the agreed fee.

Den 5-Com.

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

Regards,

Eleanor S Greene

Director: Eleanor S Greene