

# Do the Numbers Limited

17<sup>th</sup> April 2023

Katherine Horton, Clerk  
Hawkley Parish Council

Dear Katherine,

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

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 2023](#)

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>	
Standing orders	When the other key documents were reviewed, these were omitted.	The council should look to adopt the NALC model in advance of approval of the AGAR
C	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Play area	The play area in the parish is owned by the Village Hall and the council wishes to assist in its replacement.	The council has the <a href="#">power</a> to make grants towards this project but should ensure that it is handled in a transparent and accountable manner.
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
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

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Registered in England No. 7871759

Director: Eleanor S Greene

<i>K</i>	<i>Certified Exempt in prior year</i>	
	The records of the council comply	with this test
<i>L</i>	<i>Transparency Code</i>	
	The records of the council comply	with this test
<i>M</i>	<i>Public Rights</i>	
	The records of the council comply	with this test
<i>N</i>	<i>Publication of prior year AGAR</i>	
AGAR approval	In 2022, the minutes of the council did not clearly state that Section 1 was approved in advance of Section 2	Pleas ensure that this is clearly specified for 2023 onwards.
<i>O</i>	<i>Trust funds</i>	
	Not applicable to this council	
<i>P</i>	<i>Borrowing</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