

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

24th May 2022

Amy White, Clerk
East Woodhay Parish Council
Gilton Ash, Tile Barn
Woolton Hill
RG20 9UX

Dear Amy,

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

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 [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>	
Minute signing	The minutes of the summer 2021 meetings were not in the signed file.	Please ensure that these are printed and signed 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>	
	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 with this authority's approvals, and PAYE and NI requirements were properly applied</i>	
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Uncleared cheque	The out of date uncleared cheque should be deducted from the annual payments total to bring the	Now that cheques are no longer used, this should not recur.

	reconciliation back into line.	
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>	
Not applicable to this council		
L	<i>Transparency Code</i>	
	The records of the council comply	with this test
M	<i>Public Rights</i>	
Members DPI forms	The website link to the BDBC site is unclear	Please could the link to the correct page be used.
Members DPI forms	The list of members on the Borough website appears out of date.	Now that the election is out of the way, please ensure that all records are correct
N	<i>Publication of prior year AGAR</i>	
	The records of the council comply	with this test
O	<i>Trust funds</i>	
Recreation ground Charity	The council is sole managing trustee of the recreation ground (Charity 1072622)	Please update the Charity Commission website to show the Council rather than the clerk as trustee.
P	<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