

# Do the Numbers Limited

24<sup>th</sup> April 2026

Belinda Baker, Clerk  
Headbourne Worthy Parish Council

Dear Belinda,

## **Subject: Review of matters arising from Internal Audit for 31 March 2026**

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 2026](#)

<b>Test</b>	<b>Matter arising</b>	<b>Recommended Action</b>
<i>A</i>	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Expense claims	Now that there are two employees, it would be better for there to be a standardised expense claim form rather than a rough sheet.	A headed form, that allows councillors if necessary to check the information should be adapted and adopted without delay.
Contractor costs	Please ensure that all suppliers provide a written invoice or receipt as evidence that they are properly accounting for the funds.	Payments to individuals need clear evidence each month.
<i>B</i>	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
Minute approval	It is a legal requirement that every page of the minutes is initialed and the last signed and dated.	Please ensure that all meeting sets are properly approved in advance of AGAR approval and going forward.
Audit action plan	It is now a PG requirement that an action plan on all matters raised by internal and external auditors is minuted.	This should be done for the current year and going forward.
<i>C</i>	<i>This authority assessed the significant risks to achieving its objectives and reviewed the adequacy of arrangements to manage these</i>	
Internal Control review	The council does not appear to have carried out or minuted a review of internal control.	A policy <a href="#">such as this one</a> should be adopted and actioned.
<i>D</i>	<i>The budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
General reserve	The parish has no control over the number of house completions in any year so its reserves fluctuate significantly and is currently lower than best practice.	Close management of precept driven reserves remains essential while the commuted sums are being received. <i>(also raised last year)</i>
<i>E</i>	<i>Expected income was fully received, based on correct prices, properly recorded and promptly banked; and VAT was appropriately accounted for</i>	
CIL Funds	It is a legal requirement to web publish a report of all CIL funds held.	This should be done in advance of approval of the AGAR.
<i>F</i>	<i>Petty cash payments were properly supported by receipts, all petty cash was</i>	

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	<i>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>	
HMRC reports	Now that PAYE is being run on the council laptop and there are two employees, the P32 report should be used as evidence for the payment to HMRC	From the April 2026 pay run this should be actioned.
H	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the council now	comply with this test
I	<i>Periodic Bank reconciliations were carried out during the year</i>	
Bank reconciliation	The Scribe software produces a report that meets the requirements.	The bank reconciliation should report should be a signed page of the minutes each month.
Payment listing	The Scribe system produces a list of payments for approval.	This report should be included in the signed minutes each month
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>	
Payment reports	Once the payment reports from Scribe are uploaded with the minutes, the council will be in compliance with this test.	Please do not web publish bank statement as they may contain GDPR information about third parties.
M	<i>Public Rights</i>	
	The records of the council now	Comply with this test
N	<i>Publication of prior year AGAR</i>	
	The records of the council now	Comply with this test
O	<i>Trust funds</i>	
	Not applicable to this council	
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