

Do the Numbers Limited
37 Upper Brownhill Road
Southampton
SO16 5NG
5th June 2020

Chris Read, Clerk
Kings Worthy Parish Council
Fraser Road, Kings Worthy
Winchester,
Hants
SO23 7PJ

Dear Chris,


Subject: Review of matters arising from Internal Audit for 31 March 2020

Please find below the list of matters arising following my visit today. The review was carried out during COVID lockdown and appropriate allowance has been made for such. I found the records and systems of the council to be in excellent order and the visit went well.

Control area	Issue	Recommended Action
Tubbs Hall Charity	The charity which manages the building (number 1068097) is not up to date on the filing of its records with the Charity Commission and includes the proper officer of KWPC as a trustee when he is not. The council and the charity have a close financial relationship, increasing reputational risk.	The council should meet with the administrator of the charity and find a way for the compliance issues to be resolved on an ongoing basis.
Fixed asset register	<i>As at the date of audit, the fixed asset register had not been published on the website.</i>	KWPC is a gap council, but good practice would suggest publication.
Sage trial balance	The trial balance report in Sage appears to close down accounts in a non standard manner and does not agree to the P&L.	Over the coming months, the reports should be checked for compliance on a regular basis.

Please find enclosed 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