

Do the Numbers Limited

4th June 2026

Chris Read, Clerk
Kings Worthy Parish Council

Dear Chris,

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

Following my visit to the office today, please find below the list of matters arising. I found the accounting records and systems of the council to be in exemplary 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 2026](#)

Test	Matter arising	Recommended Action
A	<i>Appropriate accounting records have been properly kept throughout the financial year</i>	
Accounting software	The records of the council are currently managed on Sage which does not produce standard council reports, taking up officer time producing spreadsheets.	The council could consider moving to sector specific software such as Scribe which has simpler budget and AGAR reports.
B	<i>This authority complied with its financial regulations, payments were supported by invoices, all expenditure was approved and VAT appropriately accounted for</i>	
VAT rounding	It appears that the HMRC MTD system rounds the VAT figures before processing the refund.	The reason is unknown, but not worth trying to get them to rectify. <i>(also noted last year)</i>
Minute authorisation	It is a legal requirement that every page of each set of minutes is initialled and the last page is signed and dated upon approval.	Please ensure that all minutes are in compliance 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>	
Policy updates	It adds transparency to include the approval date in the web link of policies.	As the new website is tidied up, this can be done. <i>(also raised last year)</i>
Review of internal control	Councillors are responsible for monitoring controls during the year and should minute such.	A model statement should be adapted and adopted.
D	<i>The precept 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>	
CIL report	The council received CIL in the year and must publish its report on the balance.	Please ensure that this is done by July.
F	<i>Cash payments were properly supported by receipts, all 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</i>	

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Director: Eleanor S Greene

	<i>authority's approvals, and PAYE and NI requirements were properly applied</i>	
Payroll bureau	The council is currently running its own payroll.	It may be worth engaging another bureau later in the year.
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
	The records of the Council comply	with this test
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council now	comply with this test
<i>J</i>	<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
<i>K</i>	<i>Certified Exempt in prior year</i>	
	Not applicable to this Council	
<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>	
	The records of the Council comply	with this test
<i>O</i>	<i>Digital and Data Compliance</i>	
Assertion 10 requirements	The council has engaged with these changes and was largely in compliance by the year end.	A data audit should be carried out, including data stored by members, and repeated each year.
Council owned devices	The council has considered providing councillors with devices on which to manage email and documents.	This could be integrated into a data audit of information held by members
<i>P</i>	<i>Trust Funds</i>	
Tubbs Hall	When the council takes over the management of the hall it should ensure that the trustees are updated.	As at the date of the AGAR, the council was not a trustee of any charity.

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