

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

15<sup>th</sup> June 2022

Amanda Johnson, Clerk  
Woodgreen Parish Council  
c/o Woodgreen Community Shop  
Woodgreen  
SP6 2AJ

Dear Amanda,

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

Following my visit 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 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 approval	It is a requirement of <a href="#">LGA 1972</a> that every page of the paper minutes is initialled by the Chair and the last page signed and dated. This has not been done.	In advance of the AGAR being approved, the council should ensure that all minutes are in accordance with the regulations to sign the assertion.
Any other business	It is not permitted to make decisions on items that are not clearly specified on the agenda.	Please ensure that this is renamed "items for next agenda"
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 precept budget resulted from an adequate budgetary process, progress against the budget was regularly monitored, the reserves were appropriate</i>	
Reserves	The reserves of the council are significantly in excess of the guidance (85 months against a guidance limit of 12) Councils do not have the power to hold savings.	Even excepting the cemetery project, reserves sit at 18 months which is too high. Projects should be brought forwards to benefit residents
Earmarked reserve	The council holds £70,000 towards a burial projects that is unlikely to be permitted, while having 30 years of supply in its existing land.	Taxpayers money should be spent for their benefit, not held by the council.
Grant funding	The council has been turned down for recent grant applications due to its high level of funds.	Officer time will be saved by using the monies the council holds to improve the village.

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Director: Eleanor S Greene

<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>	
	The records of the council comply	With this test
<i>F</i>	<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	
<i>G</i>	<i>Salaries to employees and allowances to members we paid in accordance wit this authority's approvals, and PAYE and NI requirements were properly applied</i>	
New clerk	When the new clerk was employed, there was no clear minute of the hours and rate of pay.	All staff terms should be minuted annually, ideally at budget setting
<i>H</i>	<i>Asset and investment registers were complete and accurate and properly maintained</i>	
Asset register	The register held by the council appears to use several different valuation methods.	Over the summer a consistent approach and total should be agreed upon.
<i>I</i>	<i>Periodic Bank reconciliations were carried out during the year</i>	
	The records of the council 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>	
	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>	
	The records of the council comply	With this test
<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