

Our ref: MH/APP

29 April 2019



McCabe Ford Williams

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**Private and Confidential**

Mrs V Bennett  
Dormers  
Whatlington Road  
Battle  
East Sussex  
TN33 0NB

Dear Mrs Bennett

**Whatlington Parish Council  
Year Ended 31 March 2019**

I have now finished the internal audit of the accounts for the year ended 31 March 2019 and enclose the Annual Internal Audit Report duly completed. I have noted the following points during the course of my work:

1. Although I don't anticipate any issues, not all the cheque stubs have been initialled. The minutes do appear to include details of all payments.
2. The amended PAYE code was not correctly implemented/when the code was received, so that tax was not deducted when it should have been. I understand that you will be paying the resultant underpayment personally.

Please do not hesitate to contact me if you have any queries.

I will arrange for all your files to be returned in due course.

Yours sincerely

Martin Humphreys

Encl.