

Our ref: MH/APP

3 May 2022



McCabe Ford Williams

Bank Chambers  
61 High Street  
Cranbrook  
TN 7 3FG

Tel 01580 714111

cranbrook@mfw.co.uk  
mfw.co.uk

**Private and Confidential**  
Mrs V Bennett  
Dormers  
Whatlington Road  
Battle  
East Sussex  
TN33 0NB

Dear Mrs Bennett

**Whatlington Parish Council  
Year Ended 31 March 2022**

I have now finished the internal audit of the accounts for the year ended 31 March 2022. Points to note as follows:

- I note that the minutes from the meetings which were held remotely throughout the Covid-19 pandemic were signed off at your Council meeting on 20 May 2021, as noted last year.
- I note that, as in the past, the payment of your salary has been gross, and you have personally paid the PAYE deductions over to HMRC. According to the records provided, these payments to HMRC are up to date.
- I note that there was a misallocation of £198.00 between maintenance and admin costs in the reports provided to the Council meetings in October 2021, January 2022 and March 2022 but this had no impact on the overall expenditure reported and the allocation had been corrected before the year end internal audit.

I enclose the Annual Internal Audit Report duly completed.

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

Yours sincerely

Martin Humphreys

Encl.