

# Do the Numbers Limited

21<sup>st</sup> May 2021

Ian Milson, Clerk  
Awbridge Parish Council  
16 Rockram Close  
Bartley SO40 2SA

Dear Ian,

## Subject: Review of matters arising from Internal Audit for 31 March 2021

Please find below the list of matters arising following my review visit today. I found the records of the council to be in very good order and I felt that the review went well.

Control area	Issue	Recommended Action
Reserves	The reserves of the council are significantly in excess of the guidance. Councils do not have the power to hold savings. <i>(also raised last two years)</i>	All reserves should be reviewed in light of the updated guidance ( <a href="#">see paragraph 5.33 here</a> ) and projects brought forward to benefit the ratepayers.
Signing of minutes	At the time of audit, none of the minutes for the year had been signed in accordance with the legislation.	Before the AGAR is submitted, please ensure that this has been completed (as per the AGAR assertion)
Wages on AGAR	It appears that PAYE may have been coded to box 6 in the AGAR but this should be rectified by the new Scribe accounting system	When the budget and draft figures are being reviewed, please ensure that box 4 includes the full employment cost.
Standard documents	Due to COVID, the council did not review the standard documents (fin regs, stand ords, risk ass) in the year.	Please ensure that the documents are reviewed and updated in the coming months and then annually.
Budget approval	When the budget was approved, the precept amount was not minuted and the budget was not included in the minutes.	Please ensure that this is rectified and the minute template updated for the future.
Council membership	The names and contact information of the current members are not published	Please could the website be update to include council members and a link to the DPI forms.

Please find attached my bill for the agreed fee. If either you or your members have any queries, please do not hesitate to contact me.

Regards



Eleanor S Greene

eleanorgreene@thedunnefamily.co.uk

Registered in England No. 7871759

Director: Eleanor S Greene