

Internal Audit Report 2016-17: Clerk's formal response to points raised..

Chris Pottinger

Today, 10:36stuart@councilaudit.co.uk;Cllr Simon Taylor (simon@sbtproperty.co.uk);Cllr Janusz Hertz (janusz@hertz.me.uk);

Stuart,

**Internal Audit Recommendation R1. The Council should ensure that all minutes are posted to the website in order to fully meet the requirements of the Transparency Code. "**

**Clerk's Initial Response: Cllrs will be aware that at the last meeting of the Council [9<sup>th</sup> May 2017 ] I undertook to complete a thorough 'audit' of the Parish Council's compliance with the Transparency Code and that I would report back accordingly at the Sept 2017 meeting. I will report back specifically on this issue before then.**

More detailed response...

**I have today posted on the Hannington website the Minutes of the two meetings September 2016 and December 2016.** In doing so, I have introduced the following process, and will endeavour to follow it in future:-

*"i. post the DRAFT Minutes as the last 'item' against the relevant Agenda meeting ie the September 2016 DRAFT Minutes are posted at the end of the September agenda papers,*

*and*

*ii. post the APPROVED Minutes against the meeting at which they were formally adopted ie the September 2016 minutes are also shown at item 2 of the December Agenda papers"*

**Please note that ALL Minutes for 2016-17 had been circulated to residents in the year via the Hannington email service, as was usual practice, and that the Hannington Website only went live wef 1st April 2017 and was therefore NOT used as the medium for communicating Agenda papers incl Minutes etc to 'the public' for the 2016-17 Year.**

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**Internal Audit Recommendation R2. The Council should amend box 9 of the Annual Return to agree to the asset register (£15,822)."**

**Clerk's Initial Response: I will check tomorrow, and report back to you and to the internal auditors.**

More detailed response...

**I will make the change to the Annual Return when it is returned to me...** by replacing £14,252 with £15,822, and amend the narrative to show 'includes' operational assets rather than 'plus' operational assets.

The detailed Register was referred to as 'FIXED' Asset Register, and I therefore split the 'register' into two Sections, with the first section being only the 'Fixed' Assets and the second (new) section identifying the two IT purchases. The extract (see below) from the Annual return shows that I tried (obviously unsuccessfully) to comply with the accounting requirements.

[Kind regards,](#)

[Chris Pottinger,](#)

[Clerk, Hannington Parish council](#)

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**From:** Chris Pottinger <chrispottinger@live.co.uk>

**Sent:** 31 May 2017 19:50

**To:** Cllr Simon Taylor; Cllr Janusz Hertz; Cllr Clare Kinnear; Cllr Robert Finlayson; Cllr Karin Jardine-Brown

**Cc:** stuart@councilaudit.co.uk

**Subject:** Internal Audit Report 2016-17

Dear Cllrs,

I have just received the above internal audit report, and am forwarding it to immediately you for your information and comment.

Your Internal Auditors have raised two items...

**R1. The Council should ensure that all minutes are posted to the website in order to fully meet the requirements of the Transparency Code. "**

**Clerk's Response: Cllrs will be aware that at the last meeting of the Council I undertook to complete a thorough 'audit' of the Parish Council's compliance with the Transparency Code and would report back accordingly at the Sept meeting. I will report back specifically on this issue before then.**

**"Conclusions and recommendation**

**The Council has continued to comply with requirements to maintain a fixed asset register: however, it would appear that the new IT assets on the register are not included in the year's Annual Return.**

**R2. The Council should amend box 9 of the Annual Return to agree to the asset register (£15,822)."**

**Clerk's Response: I will check tomorrow, and report back to you and to the internal auditors.**

Whilst I may be disappointed that they have raised these two points (right or wrong!), you, as Parish Councillors, should be very pleased with the quality of detail and stringency that your internal auditors have applied to your audit!

Chris Pottinger,

Clerk, Hannington Parish Council.

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**From:** Stuart J Pollard <stuart@councilaudit.co.uk>  
**Sent:** 31 May 2017 16:10  
**To:** chrispottinger@live.co.uk  
**Subject:** Internal Audit Report 2016-17

Mr C Pottinger  
Clerk to Hannington Parish Council  
Wayfarers Cottage  
White Lane  
Hannington  
Hants RG26 5TN

31<sup>st</sup> May 2017

Dear Chris

**Internal Audit Report 2016-17**

I am pleased to attach a draft of our report following completion of our review of the Council's accounting and other records for 2016-17 and trust that we have not misrepresented any of the detail in the draft report: should we have done so, please let me know so that I may make any necessary amendments prior to its presentation to Council.

As last year, we do not propose to issue either reports or invoices in hard copy format: consequently, the report and invoice are attached in electronic format, which I trust will meet with your agreement, but should you require a hard copy of either document please let me know and I will arrange for their despatch in due course.

***Might I consequently ask that you acknowledge safe receipt of this e-mail and the attached report?***

We trust that we may continue to be of service to the Council next year: Sarah, our office manager, will contact you in the early spring to discuss and make appropriate arrangements for completion of our review.

Kind regards

*Stuart*

S J Pollard

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