

## Do the Numbers Limited

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10<sup>th</sup> May 2018

Amanda Jobling, Clerk  
Hamble Le Rice Parish Council  
Memorial Hall, 2 High Street  
Hamble-le-Rice  
Southampton, SO31 4JE

Dear Amanda,

### **Subject: Review of matters arising from Internal Audit for 31 March 2018**

Please find below the final list of matters arising following my visits to the office today and earlier in the year. Overall I found the records to be in good order and systems are improved since last year. The council should aim so address all of the points listed during the current financial year.

<b>Control area</b>	<b>Issue</b>	<b>Recommended Action</b>
Dispensations	Councillors can be given dispensations for decisions where they may have a conflict of interest. Such dispensations should never be given when the member has an individual contract with the council (eg allotment, pitch or park rental)	All dispensations should only be for the time necessary to reach a decision – generally one meeting. Budget dispensations might cover several months. All dispensations should be reviewed to ensure that they are appropriate and current.
Register of members interest.	It is a requirement of the Transparency Code that Members' interests are published on the website. Best practice is to link to the borough website which holds the filed copies.	At present the Borough Monitoring officer appears not to be properly uploading the required information.  Until they comply, the Parish should upload the forms to its own website.
Committees	The council appears to operate committees which do not properly publish their minutes or agendas.	It is a requirement of the legislation that all agendas and minutes are properly published for all committee meetings. Both members and officers should ensure that minutes of meetings they have attended are properly prepared and published.
External Audit Report	The original External Audit report for autumn 2017 was not to hand during the interim visit.	Audit reports should always be published on the website when received.

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Minutes of payments	At the January council meeting the payment listing was signed but not minuted.	Care must be taken that every agenda item is properly included in the minutes template. The minutes of the next meeting should include approval of the missing payments.
General reserves	The general reserves of the council have been higher than best practice for some years.	Now that the office team are at full strength, members should bring forward capital renewal projects for the benefit of taxpayers.
Earmarked reserves	The council has correctly identified some projects that can be undertaken in 2018/19	The Fixed asset register can be used as a capital planning tool to best manage Council facilities.
Minute detail	The minutes are still recording discussion and comment rather than decisions (as per para 7.36 of CAB 10)	If members of the public wish to keep a verbatim record of the meeting, they are legally allowed to record it. The minutes should show decisions and outcomes.
Aged debtors	There are several unallocated balances within the aged debtors which make it appear that old invoices are outstanding	All ledger balances should be checked and allocated on a quarterly basis.
Leases and rentals	The council has numerous small / peppercorn leases and rentals.	When these are billed, the exact dates and terms should be specified and any uplifts correctly applied. It is good practice to confidentially minute at the start of budget setting the rate of pay, hours and terms of all staff.
Rates of pay	When the budget is being set, members need to be certain that they are taking into account the full cost of employment of current and planned staff.	It is good practice to confidentially minute at the start of budget setting the rate of pay, hours and terms of all staff.
Fixed asset register	The asset register of the council is significantly improved from last year. Additions in the year should be clearly highlighted within the main register for audit purposes.	The full register should be published on the website, along with the locations and dimensions of all land and buildings.

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

Regards



Eleanor S Greene