

Do the Numbers Limited

37 Upper Brownhill Road
Southampton, SO16 5NG

023 8077 2341

22nd April 2020

Sue Harwood, Clerk
Hawkley Parish Council
Hardy House, 2 The Spain
Petersfield , GU32 3JZ

Dear Sue,

Subject: Review of matters arising from Internal Audit for 31 March 2020

Please find below the list of matters arising following my review today. The internal audit was carried out during the COVID lockdown and appropriate allowance has been made for such.

Overall I found the records of the council to be in extremely good order and it is pleasing that so much was achieved in the year.

Control area	Issue	Recommended Action
Payment approval	The financial report approved at each meeting does not currently comprise a page of the uploaded web minutes. <i>(also raised last year)</i>	The council publishes a list of all items over £100, but uploading the source document would reduce transcription risk.
Committees and working groups	The council has certain review groups (eg audit) which are referred to as committees on some documents, despite them not publishing agendas or minutes.	Care should be taken that working groups / informal non decision making meetings are correctly labeled for transparency purposes.
Fixed assets	The council had substantial spending on fixed assets during the year, including the laptop.	When the insurance is next renewed, adequacy of cover should be reviewed.

Please find enclosed 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